

Client: A365351 - Mount Carmel Care Center  
Engagement: MDMC 2023 - Mount Carmel Care Center  
Period Ending: 12/31/2023  
Trial Balance: T-01 - Master TB  
Worksheet: T-01 - MCD SNF-CR TB Report

Account	Description	PP-1 CAID 12/31/2022	FS 12/31/2023	JE Ref #	CAIDJE	CAID 12/31/2023
<b>Group : [1000] Balance Sheet</b>						
<b>Subgroup : None</b>						
1001-00-00-00	Petty Cash 1	500.00	500.00		0.00	500.00
1020-00-00-00	Cash - Operations 1	1,272,954.04	(4,433.41)		0.00	(4,433.41)
1020-00-20-00	Cash - Operations 1	58,371.38	490.40		0.00	490.40
1022-00-00-00	Cash - Operations 2	650.09	0.00		0.00	0.00
1024-00-00-00	Cash - Special account	9,358.68	7,349.37		0.00	7,349.37
1026-00-00-00	Cash - Special account 2	1,346.95	686.44		0.00	686.44
1050-00-00-00	Cash - Restricted	9,577.52	5,720.47		0.00	5,720.47
1090-00-00-00	Trust Fund	9,987.98	17,304.61		0.00	17,304.61
1099-00-00-00	Cash - Clearing	0.00	652,553.28		0.00	652,553.28
1100-00-20-00	Accounts Receivable - Private	177,762.89	103,452.96		0.00	103,452.96
1102-00-20-00	Accounts Receivable - Hospice Private	0.00	17,940.00		0.00	17,940.00
1104-00-20-00	Accounts Receivable - Medicare A	189,619.10	244,266.28		0.00	244,266.28
1106-00-20-00	Accounts Receivable - Managed Care A	14,466.57	45,725.50		0.00	45,725.50
1108-00-20-00	Accounts Receivable - Insurance	7,097.54	561.35		0.00	561.35
1110-00-20-20	Accounts Receivable - Coinsurance A	98,261.40	65,720.00		0.00	65,720.00
1110-00-20-30	Accounts Receivable - Coinsurance A	18,664.18	8,113.80		0.00	8,113.80
1110-00-20-50	Accounts Receivable - Coinsurance A	39,842.80	974.00		0.00	974.00
1110-00-20-80	Accounts Receivable - Coinsurance A	893.76	1,137.97		0.00	1,137.97
1112-00-20-00	Accounts Receivable - Medicaid	167,366.71	301,849.00		0.00	301,849.00
1114-00-20-00	Accounts Receivable - Medicaid Resources	31,426.59	34,529.11		0.00	34,529.11
1118-00-20-00	Accounts Receivable - Medicaid Pending	131,312.52	106,930.35		0.00	106,930.35
1120-00-20-00	Accounts Receivable - Hospice Medicaid	1,397.19	2,582.13		0.00	2,582.13
1120-00-20-41	Accounts Receivable - Hospice Medicaid	19,848.69	16,626.16		0.00	16,626.16
1122-00-20-80	Accounts Receivable - Medicare B	11,789.24	18,694.04		0.00	18,694.04
1124-00-20-00	Accounts Receivable - Managed Care B	4,850.35	6,907.22		0.00	6,907.22
1124-00-20-81	Accounts Receivable - Managed Care B	2,785.93	1,425.62		0.00	1,425.62
1128-00-00-00	Accounts Receivable - Other	0.00	41,490.51		0.00	41,490.51
1140-00-00-00	Allowance for Doubtful Accounts	(487,573.40)	(406,872.15)		0.00	(406,872.15)
1230-00-00-00	Accounts Receivable - Non Residents	0.00	8,000.00		0.00	8,000.00
1500-00-20-00	Prepaid Insurance	9,922.15	19,780.49		0.00	19,780.49
1510-00-00-00	Prepaid Expenses	8,269.50	8,640.25		0.00	8,640.25
1600-00-00-00	Due from Carmelite Sisters	2,034.95	180.00		0.00	180.00
1700-00-20-00	Land	23,873.36	23,873.36		0.00	23,873.36
1701-00-20-00	Land and Land Improvements	117,383.61	127,883.61		0.00	127,883.61
1702-00-20-00	Building	5,297,561.22	5,306,961.22		0.00	5,306,961.22
1702-00-20-19	Building	6,137.46	6,137.46		0.00	6,137.46
1703-00-20-00	Building Improvements	134,180.45	134,180.45		0.00	134,180.45
1704-00-20-00	Equipment	1,201,854.87	1,269,732.04		0.00	1,269,732.04
1704-00-20-19	Equipment	31,984.45	31,984.45		0.00	31,984.45
1721-00-20-00	Accum. Deprec. - Land Improvements	(52,421.53)	(61,579.65)		0.00	(61,579.65)
1722-00-20-00	Accum. Deprec. - Building	(1,229,952.30)	(1,372,202.14)		0.00	(1,372,202.14)
1722-00-20-19	Accum. Deprec. - Building	(3,171.02)	(4,398.51)		0.00	(4,398.51)
1723-00-20-00	Accum. Deprec. - Building Improvements	(83,356.37)	(96,734.86)		0.00	(96,734.86)
1724-00-20-00	Accum. Deprec. - Equipment	(1,148,766.68)	(1,167,261.49)		0.00	(1,167,261.49)
1724-00-20-19	Accum. Deprec. - Equipment	(12,412.18)	(15,851.97)		0.00	(15,851.97)
1755-00-00-00	Construction in Process	0.00	30,615.39		0.00	30,615.39
1799-00-00-00	Fixed Asset Accrual Account	24,431.25	0.00		0.00	0.00
1860-00-00-00	Deposits	3,120.00	3,120.00		0.00	3,120.00
2000-00-00-00	Accounts Payable - Trade	(332,306.43)	(465,127.86)		0.00	(465,127.86)
2005-00-00-00	Accrued Expenses - other	(108,066.32)	(164,352.55)		0.00	(164,352.55)
2010-00-00-00	Resident Trust Funds	(9,987.98)	(17,304.61)		0.00	(17,304.61)
2020-00-00-00	Resident Credit Balances	(29,296.60)	(32,969.36)		0.00	(32,969.36)
2030-00-00-00	Bed Tax fee	(106,602.00)	(129,729.44)		0.00	(129,729.44)
2090-00-00-00	Short Term Liabilities - other	(1,346.95)	0.00		0.00	0.00
2100-00-00-00	Accrued Salaries	(56,950.47)	(71,448.04)		0.00	(71,448.04)
2105-00-00-00	Accrued Vacation	(156,810.02)	(151,490.89)		0.00	(151,490.89)
2265-00-00-00	Payroll Liability - Advances	0.00	(1,180.55)		0.00	(1,180.55)
2459-00-00-00	Current Portion LT Debt - Related Party Loan	(160,000.00)	(165,000.00)		0.00	(165,000.00)
2501-00-00-00	Due to Carmelite System	(28,367.30)	(22,349.69)		0.00	(22,349.69)
2620-00-00-00	LT Debt - Related Party Loan	(3,101,643.00)	(3,011,643.00)		0.00	(3,011,643.00)
3099-00-00-00	Unrestricted Net Assets - Prior Year Earnings	(2,764,812.18)	(2,757,717.21)		0.00	(2,757,717.21)
3099-00-10-00	Unrestricted Net Assets - Prior Year Earnings	100.00	100.00		0.00	100.00
3099-00-20-00	Unrestricted Net Assets - Prior Year Earnings	2,810,809.89	3,106,062.86		0.00	3,106,062.86
3099-00-20-10	Unrestricted Net Assets - Prior Year Earnings	(11,628,984.33)	(13,750,583.24)		0.00	(13,750,583.24)
3099-00-20-11	Unrestricted Net Assets - Prior Year Earnings	(511,115.88)	(580,751.89)		0.00	(580,751.89)
3099-00-20-12	Unrestricted Net Assets - Prior Year Earnings	(77,484.08)	(53,136.89)		0.00	(53,136.89)
3099-00-20-19	Unrestricted Net Assets - Prior Year Earnings	(2,231,019.77)	(2,676,134.07)		0.00	(2,676,134.07)
3099-00-20-20	Unrestricted Net Assets - Prior Year Earnings	(45,774.99)	(112,836.87)		0.00	(112,836.87)
3099-00-20-30	Unrestricted Net Assets - Prior Year Earnings	(22,866,264.01)	(25,556,963.59)		0.00	(25,556,963.59)
3099-00-20-31	Unrestricted Net Assets - Prior Year Earnings	(2,271.97)	(2,271.97)		0.00	(2,271.97)
3099-00-20-39	Unrestricted Net Assets - Prior Year Earnings	30,472.35	(87,908.99)		0.00	(87,908.99)
3099-00-20-40	Unrestricted Net Assets - Prior Year Earnings	(238,406.70)	(273,826.70)		0.00	(273,826.70)
3099-00-20-41	Unrestricted Net Assets - Prior Year Earnings	(406,380.26)	(496,989.27)		0.00	(496,989.27)
3099-00-20-50	Unrestricted Net Assets - Prior Year Earnings	(8,033,934.27)	(10,014,669.95)		0.00	(10,014,669.95)
3099-00-20-80	Unrestricted Net Assets - Prior Year Earnings	(308,658.86)	(282,839.57)		0.00	(282,839.57)
3099-00-20-81	Unrestricted Net Assets - Prior Year Earnings	1,598.61	2,656.28		0.00	2,656.28
3099-00-30-00	Unrestricted Net Assets - Prior Year Earnings	0.00	147.00		0.00	147.00
3099-10-20-00	Unrestricted Net Assets - Prior Year Earnings	15,149,594.13	18,309,710.75		0.00	18,309,710.75
3099-10-20-10	Unrestricted Net Assets - Prior Year Earnings	1,280,513.53	1,440,549.46		0.00	1,440,549.46
3099-10-20-11	Unrestricted Net Assets - Prior Year Earnings	36,902.84	36,902.84		0.00	36,902.84
3099-10-20-19	Unrestricted Net Assets - Prior Year Earnings	375,456.20	356,332.66		0.00	356,332.66
3099-10-20-20	Unrestricted Net Assets - Prior Year Earnings	868,546.41	956,927.79		0.00	956,927.79
3099-10-20-30	Unrestricted Net Assets - Prior Year Earnings	72,926.94	87,191.38		0.00	87,191.38
3099-10-20-39	Unrestricted Net Assets - Prior Year Earnings	0.00	158.50		0.00	158.50
3099-10-20-40	Unrestricted Net Assets - Prior Year Earnings	0.00	168.15		0.00	168.15
3099-10-20-41	Unrestricted Net Assets - Prior Year Earnings	25.38	217.38		0.00	217.38
3099-10-20-50	Unrestricted Net Assets - Prior Year Earnings	13,942.49	18,913.06		0.00	18,913.06
3099-10-20-80	Unrestricted Net Assets - Prior Year Earnings	4,122.12	4,122.12		0.00	4,122.12
3099-10-24-00	Unrestricted Net Assets - Prior Year Earnings	1,398,507.71	1,398,507.71		0.00	1,398,507.71
3099-11-20-00	Unrestricted Net Assets - Prior Year Earnings	2,523,285.90	2,878,112.47		0.00	2,878,112.47
3099-11-20-10	Unrestricted Net Assets - Prior Year Earnings	659.48	659.48		0.00	659.48
3099-11-20-20	Unrestricted Net Assets - Prior Year Earnings	107,244.16	110,171.56		0.00	110,171.56
3099-14-20-00	Unrestricted Net Assets - Prior Year Earnings	1,205,106.62	1,211,021.62		0.00	1,211,021.62
3099-14-20-10	Unrestricted Net Assets - Prior Year Earnings	(1,648,703.59)	(1,848,157.40)		0.00	(1,848,157.40)
3099-14-20-11	Unrestricted Net Assets - Prior Year Earnings	44,509.84	57,660.45		0.00	57,660.45
3099-14-20-12	Unrestricted Net Assets - Prior Year Earnings	(10,875.49)	(35,184.68)		0.00	(35,184.68)
3099-14-20-20	Unrestricted Net Assets - Prior Year Earnings	(7,382.47)	(10,006.70)		0.00	(10,006.70)

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Account	Description	PP-1 CAID	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
3099-14-20-30	Unrestricted Net Assets - Prior Year Earnings	(11,506.04)	(16,613.46)		0.00	(16,613.46)
3099-14-20-31	Unrestricted Net Assets - Prior Year Earnings	(142.72)	(142.72)		0.00	(142.72)
3099-14-20-40	Unrestricted Net Assets - Prior Year Earnings	696.03	325.47		0.00	325.47
3099-14-20-41	Unrestricted Net Assets - Prior Year Earnings	608.64	1,141.99		0.00	1,141.99
3099-14-20-50	Unrestricted Net Assets - Prior Year Earnings	(11,722.05)	(9,585.99)		0.00	(9,585.99)
3099-14-20-80	Unrestricted Net Assets - Prior Year Earnings	(245,915.97)	(303,468.80)		0.00	(303,468.80)
3099-14-20-81	Unrestricted Net Assets - Prior Year Earnings	(9,444.31)	(20,039.76)		0.00	(20,039.76)
3099-16-20-00	Unrestricted Net Assets - Prior Year Earnings	535,990.34	584,977.75		0.00	584,977.75
3099-18-20-00	Unrestricted Net Assets - Prior Year Earnings	556.44	556.44		0.00	556.44
3099-20-10-00	Unrestricted Net Assets - Prior Year Earnings	80.00	80.00		0.00	80.00
3099-20-20-00	Unrestricted Net Assets - Prior Year Earnings	639,879.99	756,859.82		0.00	756,859.82
3099-21-00-00	Unrestricted Net Assets - Prior Year Earnings	182.10	182.10		0.00	182.10
3099-21-20-00	Unrestricted Net Assets - Prior Year Earnings	1,118,414.02	1,336,483.53		0.00	1,336,483.53
3099-22-20-00	Unrestricted Net Assets - Prior Year Earnings	105,639.63	108,585.55		0.00	108,585.55
3099-22-20-20	Unrestricted Net Assets - Prior Year Earnings	39.28	39.28		0.00	39.28
3099-22-22-00	Unrestricted Net Assets - Prior Year Earnings	1,960.00	1,960.00		0.00	1,960.00
3099-30-00-00	Unrestricted Net Assets - Prior Year Earnings	1,448.07	1,448.07		0.00	1,448.07
3099-30-20-00	Unrestricted Net Assets - Prior Year Earnings	1,968,347.26	2,136,493.82		0.00	2,136,493.82
3099-30-20-19	Unrestricted Net Assets - Prior Year Earnings	1,907.35	1,907.35		0.00	1,907.35
3099-30-30-00	Unrestricted Net Assets - Prior Year Earnings	64.75	64.75		0.00	64.75
3099-31-20-00	Unrestricted Net Assets - Prior Year Earnings	1,195,152.54	1,386,665.14		0.00	1,386,665.14
3099-31-30-00	Unrestricted Net Assets - Prior Year Earnings	3,998.24	3,998.24		0.00	3,998.24
3099-32-20-00	Unrestricted Net Assets - Prior Year Earnings	2,393,523.71	2,807,463.36		0.00	2,807,463.36
3099-40-00-00	Unrestricted Net Assets - Prior Year Earnings	56.81	56.81		0.00	56.81
3099-40-20-00	Unrestricted Net Assets - Prior Year Earnings	3,867,357.88	4,577,940.46		0.00	4,577,940.46
3099-40-20-10	Unrestricted Net Assets - Prior Year Earnings	0.00	61.86		0.00	61.86
3099-40-20-19	Unrestricted Net Assets - Prior Year Earnings	7,053.35	3,178.35		0.00	3,178.35
3099-43-20-00	Unrestricted Net Assets - Prior Year Earnings	1,170,319.00	1,419,250.17		0.00	1,419,250.17
3099-43-20-10	Unrestricted Net Assets - Prior Year Earnings	916.79	916.79		0.00	916.79
3099-43-20-19	Unrestricted Net Assets - Prior Year Earnings	612.71	612.71		0.00	612.71
3099-43-20-20	Unrestricted Net Assets - Prior Year Earnings	47.80	47.80		0.00	47.80
3099-43-30-00	Unrestricted Net Assets - Prior Year Earnings	187.30	187.30		0.00	187.30
3099-43-40-00	Unrestricted Net Assets - Prior Year Earnings	(60.06)	(60.06)		0.00	(60.06)
3099-44-20-00	Unrestricted Net Assets - Prior Year Earnings	786,315.01	902,366.56		0.00	902,366.56
3099-44-20-19	Unrestricted Net Assets - Prior Year Earnings	1,454.12	1,454.12		0.00	1,454.12
3099-48-20-00	Unrestricted Net Assets - Prior Year Earnings	17,158.82	17,926.60		0.00	17,926.60
3099-50-20-00	Unrestricted Net Assets - Prior Year Earnings	4,398,166.07	5,174,373.73		0.00	5,174,373.73
3099-50-20-10	Unrestricted Net Assets - Prior Year Earnings	1,100.00	1,100.00		0.00	1,100.00
3099-50-20-19	Unrestricted Net Assets - Prior Year Earnings	275,860.44	408,460.44		0.00	408,460.44
3099-50-20-20	Unrestricted Net Assets - Prior Year Earnings	192.41	192.41		0.00	192.41
3099-52-20-00	Unrestricted Net Assets - Prior Year Earnings	819,611.19	944,568.14		0.00	944,568.14
3099-52-20-19	Unrestricted Net Assets - Prior Year Earnings	767.52	767.52		0.00	767.52
3099-55-00-00	Unrestricted Net Assets - Prior Year Earnings	5,078.50	5,078.50		0.00	5,078.50
3099-55-20-00	Unrestricted Net Assets - Prior Year Earnings	1,686,872.15	1,816,532.73		0.00	1,816,532.73
3099-57-20-00	Unrestricted Net Assets - Prior Year Earnings	1,307,333.37	1,544,087.58		0.00	1,544,087.58
3099-57-20-10	Unrestricted Net Assets - Prior Year Earnings	14.58	14.58		0.00	14.58
3099-57-20-19	Unrestricted Net Assets - Prior Year Earnings	46,058.70	2,058.70		0.00	2,058.70
3099-57-20-20	Unrestricted Net Assets - Prior Year Earnings	497.09	497.09		0.00	497.09
3099-58-20-00	Unrestricted Net Assets - Prior Year Earnings	472,975.51	529,847.74		0.00	529,847.74
3099-58-20-19	Unrestricted Net Assets - Prior Year Earnings	1,080.96	1,080.96		0.00	1,080.96
3099-59-20-00	Unrestricted Net Assets - Prior Year Earnings	780,367.15	956,571.16		0.00	956,571.16
3099-84-20-00	Unrestricted Net Assets - Prior Year Earnings	857.51	889.91		0.00	889.91
3099-85-20-00	Unrestricted Net Assets - Prior Year Earnings	702.49	702.49		0.00	702.49
3099-90-20-00	Unrestricted Net Assets - Prior Year Earnings	(543,101.65)	(543,596.65)		0.00	(543,596.65)
3099-90-30-00	Unrestricted Net Assets - Prior Year Earnings	0.00	(6,846.00)		0.00	(6,846.00)
3099-90-90-00	Unrestricted Net Assets - Prior Year Earnings	(2,150.83)	(661.19)		0.00	(661.19)
3099-91-20-00	Unrestricted Net Assets - Prior Year Earnings	72.99	234.98		0.00	234.98
3100-90-20-00	Net Assets - Temporarily Restricted	(9,577.62)	(14,291.57)		0.00	(14,291.57)
3100-90-30-00	Net Assets - Temporarily Restricted	0.00	6,846.00		0.00	6,846.00
<b>Subtotal : None</b>		<b>(41,933.87)</b>	<b>(719,165.70)</b>		<b>0.00</b>	<b>(719,165.70)</b>
<b>Total [1000] Balance Sheet</b>		<b>(41,933.87)</b>	<b>(719,165.70)</b>		<b>0.00</b>	<b>(719,165.70)</b>
<b>Group : [3000] P + L</b>						
<b>Subgroup : None</b>						
4010-00-20-10	Room and Board, Skilled Medicare	(1,613,630.00)	(1,526,765.00)		0.00	(1,526,765.00)
4011-00-20-11	Room and Board, Skilled Managed Care	(56,876.62)	(60,890.00)		0.00	(60,890.00)
4020-00-20-20	Room and Board, Insurance	(69,166.33)	(5,862.90)		0.00	(5,862.90)
4030-00-20-30	Room and Board, Medicaid	(3,248,460.00)	(4,815,899.90)		675,616.00	(4,140,283.90)
4035-00-20-39	Room and Board, Medicaid Pending	(284,550.00)	(146,520.00)	CAIDJE - 2	675,616.00	(146,520.00)
4040-00-20-40	Room and Board, Hospice Private	(35,420.00)	(275,005.00)		0.00	(275,005.00)
4041-00-20-41	Room and Board, Hospice Medicaid	(107,683.70)	(56,412.70)		0.00	(56,412.70)
4050-00-20-50	Room and Board, Private	(2,055,830.00)	(1,612,345.00)		0.00	(1,612,345.00)
4050-010.01	MEDICAID RESOURCE REVENUE	(578,490.00)	0.00		(675,616.00)	(675,616.00)
4110-14-20-10	Physical Therapy, Skilled Medicare	(250,847.80)	(237,469.00)	CAIDJE - 2	(675,616.00)	(237,469.00)
4110-14-20-12	Physical Therapy, Skilled Medicare	(10,018.96)	0.00		0.00	0.00
4111-14-20-11	Physical Therapy, Skilled Managed Care	(3,563.44)	(1,877.98)		0.00	(1,877.98)
4120-14-20-20	Physical Therapy, Insurance	(1,156.30)	0.00		0.00	0.00
4130-14-20-30	Physical Therapy, Medicaid	(4,417.32)	(5,319.18)		0.00	(5,319.18)
4150-14-20-50	Physical Therapy, Private	(1,036.52)	(3,234.63)		0.00	(3,234.63)
4180-14-20-80	Physical Therapy, Medicare Part B	(104,445.71)	(166,882.82)		0.00	(166,882.82)
4181-14-20-81	Physical Therapy, Managed Care Part B	(5,272.08)	(6,913.18)		0.00	(6,913.18)
4210-14-20-10	Occupational Therapy, Skilled Medicare	(296,437.91)	(264,043.83)		0.00	(264,043.83)
4211-14-20-11	Occupational Therapy, Skilled Managed Care	(5,024.58)	(1,749.25)		0.00	(1,749.25)
4212-14-20-12	Occupational Therapy, Skilled Insurance	(12,956.97)	0.00		0.00	0.00
4220-14-20-20	Occupational Therapy, Insurance	(1,467.93)	0.00		0.00	0.00
4230-14-20-30	Occupational Therapy, Medicaid	(1,173.94)	(334.11)		0.00	(334.11)
4280-14-20-80	Occupational Therapy, Medicare Part B	(49,500.56)	(79,945.03)		0.00	(79,945.03)
4281-14-20-81	Occupational Therapy, Managed Care Part B	(3,158.23)	(5,687.63)		0.00	(5,687.63)
4310-14-20-10	Speech Therapy, Skilled Medicare	(10,387.95)	(40,316.06)		0.00	(40,316.06)
4311-14-20-11	Speech Therapy, Skilled Managed Care	(1,464.85)	0.00		0.00	0.00
4312-14-20-12	Speech Therapy, Skilled Insurance	(1,333.26)	0.00		0.00	0.00
4330-14-20-30	Speech Therapy, Medicaid	0.00	(4,354.68)		0.00	(4,354.68)
4380-14-20-80	Speech Therapy, Medicare Part B	(8,783.54)	(59,986.77)		0.00	(59,986.77)
4381-14-20-81	Speech Therapy, Managed Care Part B	(2,165.14)	(4,799.13)		0.00	(4,799.13)
4410-00-20-10	Pharmacy, Skilled Medicare	(142,508.08)	(127,238.57)		0.00	(127,238.57)
4411-00-20-11	Pharmacy, Skilled Managed Care	(2,136.40)	(1,402.42)		0.00	(1,402.42)
4412-00-20-12	Pharmacy, Skilled Insurance	(2,699.43)	0.00		0.00	0.00
4420-00-20-20	Pharmacy, Insurance	(1,097.03)	0.00		0.00	0.00

Client: **A365351 - Mount Carmel Care Center**  
Engagement: **MDMC 2023 - Mount Carmel Care Center**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1 CAID	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
4430-00-20-30	Pharmacy, Medicaid	(6,239.88)	(17,276.79)		0.00	(17,276.79)
4435-00-20-39	Pharmacy, Medicaid Pending	(345.14)	38.03		0.00	38.03
4440-00-20-40	Pharmacy, Hospice Private	0.00	(271.79)		0.00	(271.79)
4441-00-20-41	Pharmacy, Hospice Medicaid	(88.58)	(688.98)		0.00	(688.98)
4481-00-20-81	Pharmacy, Managed Care Part B	0.00	(523.76)		0.00	(523.76)
4510-00-20-10	Radiology, Skilled Medicare	(4,006.00)	(3,523.00)		0.00	(3,523.00)
4610-00-20-10	Laboratory, Skilled Medicare	(7,910.85)	(6,500.65)		0.00	(6,500.65)
4611-00-20-11	Laboratory, Skilled Managed Care	(84.45)	(21.14)		0.00	(21.14)
4612-00-20-12	Laboratory, Skilled Insurance	(94.83)	0.00		0.00	0.00
4630-00-20-30	Laboratory, Medicaid	(20.41)	0.00		0.00	0.00
5010-00-20-10	CA Room and Board, Skilled Medicare	(1,096,677.02)	(1,013,388.26)		0.00	(1,013,388.26)
5011-00-20-11	CA Room and Board, Skilled Managed Care	(22,830.46)	(22,961.40)		0.00	(22,961.40)
5020-00-20-20	CA Room and Board, Insurance	3,239.48	(630.00)		0.00	(630.00)
5030-00-20-30	CA Room and Board, Medicaid	1,166,480.23	1,394,484.76		0.00	1,394,484.76
5035-00-20-39	CA Room and Board, Medicaid Pending	124,323.22	23,388.90		0.00	23,388.90
5040-50-20-00	CA Room and Board, Hospice Private	0.00	378.80		0.00	378.80
5041-00-20-41	CA Room and Board, Hospice Medicaid	21,046.47	9,240.65		0.00	9,240.65
5110-00-20-10	CA Ancillary, Skilled Medicare	713,690.53	677,601.32		0.00	677,601.32
5111-00-20-11	CA Ancillary, Skilled Managed Care	11,754.74	5,050.79		0.00	5,050.79
5112-00-20-12	CA Ancillary, Skilled Insurance	27,141.45	0.00		0.00	0.00
5130-00-20-30	CA Ancillary, Medicaid	11,851.55	27,828.66		0.00	27,828.66
5135-00-20-39	CA Ancillary, Medicaid Pending	345.14	(38.03)		0.00	(38.03)
5141-00-20-41	CA Ancillary, Hospice Medicaid	88.58	688.98		0.00	688.98
5150-00-20-50	CA Ancillary, Private	210.32	534.63		0.00	534.63
5180-00-20-80	CA Ancillary, Medicare Part B	25,819.29	47,883.67		0.00	47,883.67
5181-00-20-81	CA Ancillary, Managed Care Part B	1,057.47	2,587.79		0.00	2,587.79
5210-00-20-10	CY - Reim Adj, Skilled Medicare	32,117.42	45,241.93		0.00	45,241.93
5211-00-20-11	CY - Reim Adj, Skilled Managed Care	18.29	17.82		0.00	17.82
5310-00-20-10	PY - Reim Adj, Skilled Medicare	(1,137.69)	(2,543.83)		0.00	(2,543.83)
5311-00-20-11	PY - Reim Adj, Skilled Managed Care	0.00	38.40		0.00	38.40
5330-00-20-30	PY - Reim Adj, Medicaid	(36,096.00)	(198,192.68)		0.00	(198,192.68)
5335-00-20-39	PY - Reim Adj, Medicaid Pending	42,060.44	184,466.34		0.00	184,466.34
5341-00-20-41	PY - Reim Adj, Hospice Medicaid	(3,971.78)	(941.55)		0.00	(941.55)
5350-00-20-50	PY - Reim Adj, Private	240.00	(22,750.00)		0.00	(22,750.00)
5410-00-20-10	Bad Debt Write Offs, Skilled Medicare	3.60	4.88		0.00	4.88
5450-00-20-50	Bad Debt Write Offs, Private	75,889.00	68,564.33		0.00	68,564.33
5481-00-20-81	Bad Debt Write Offs, Managed Care Part B	0.00	1,035.67		0.00	1,035.67
5610-00-20-50	Personal Supplies	(1,245.00)	(3,870.25)		0.00	(3,870.25)
5650-00-20-10	Oxygen, Skilled Medicare	(308.00)	(548.10)		0.00	(548.10)
5651-00-20-20	Oxygen, Non Skilled Medicare	(38.00)	0.00		0.00	0.00
5651-00-20-30	Oxygen, Non Skilled Medicare	(654.00)	(543.90)		0.00	(543.90)
5778-00-00-00	Rebates and Refunds	(895.98)	428.09		0.00	428.09
5778-00-20-00	Rebates and Refunds	(16,466.98)	(14,038.92)		0.00	(14,038.92)
5778-40-20-00	Rebates and Refunds	57.71	(10.02)		0.00	(10.02)
5790-00-00-00	Miscellaneous Income	(420.06)	0.00		0.00	0.00
5790-00-20-00	Miscellaneous Income	(4,009.56)	(14,866.43)		0.00	(14,866.43)
5790-50-20-00	Miscellaneous Income	0.00	(1.01)		0.00	(1.01)
6110-10-20-00	Director of Nursing	5,616.73	0.00		0.00	0.00
6110-11-20-00	Director of Nursing	112,077.50	124,042.87		0.00	124,042.87
6140-11-20-00	MDS - RN	72,187.22	6,453.89		0.00	6,453.89
6141-11-20-00	MDS - RN - OT	131.25	120.26		0.00	120.26
6142-11-20-00	MDS - RN - Shift	48.93	114.54		0.00	114.54
6143-11-20-00	MDS - RN - Vacation	9,756.70	336.00		0.00	336.00
6144-11-20-00	MDS - RN - Sick	0.00	240.00		0.00	240.00
6145-11-20-00	MDS - RN - Holiday	262.50	232.50		0.00	232.50
6146-11-20-00	MDS - RN - Bonus	150.00	38.21		0.00	38.21
6148-11-20-00	MDS - RN - Other	0.00	568.79		0.00	568.79
6150-11-20-00	MDS - LPN	0.00	77,913.60		0.00	77,913.60
6153-11-20-00	MDS - LPN - Vacation	0.00	9,487.97		0.00	9,487.97
6156-11-20-00	MDS - LPN - Bonus	0.00	1,276.87		0.00	1,276.87
6190-10-20-00	Quality Assurance	140.00	0.00		0.00	0.00
6190-11-20-00	Quality Assurance	8,107.50	0.00		0.00	0.00
6190-14-20-00	Quality Assurance	610.00	0.00		0.00	0.00
6192-11-20-00	Quality Assurance - Shift	74.89	0.00		0.00	0.00
6192-14-20-00	Quality Assurance - Shift	4.50	0.00		0.00	0.00
6196-11-20-00	Quality Assurance - Bonus	582.83	0.00		0.00	0.00
6210-10-20-00	Staff Development	0.00	2,939.20		0.00	2,939.20
6210-11-20-00	Staff Development	1,280.00	0.00		0.00	0.00
6210-16-20-00	Staff Development	41,589.56	60,934.55		0.00	60,934.55
6250-10-20-00	Unit Manager - LPN	159,689.26	170,870.21		0.00	170,870.21
6250-10-20-20	Unit Manager - LPN	16,571.70	(16,571.70)		0.00	(16,571.70)
6310-10-20-00	RN	134,804.79	109,117.28		0.00	109,117.28
6310-11-20-00	RN	480.50	0.00		0.00	0.00
6311-10-20-00	RN - OT	2,165.59	4,935.31		0.00	4,935.31
6312-10-20-00	RN - Shift	4,710.98	3,885.71		0.00	3,885.71
6313-10-20-00	RN - Vacation	5,612.27	9,675.75		0.00	9,675.75
6313-10-20-20	RN - Vacation	3,127.25	(3,127.25)		0.00	(3,127.25)
6314-10-20-00	RN - Sick	0.00	187.45		0.00	187.45
6315-10-20-00	RN - Holiday	2,847.40	4,612.54		0.00	4,612.54
6316-10-20-00	RN - Bonus	6,182.84	2,569.01		0.00	2,569.01
6317-10-20-00	RN - Orientation	1,627.00	1,837.06		0.00	1,837.06
6317-11-20-00	RN - Orientation	330.75	0.00		0.00	0.00
6318-10-20-00	RN - Other	422.83	548.54		0.00	548.54
6320-10-20-00	LPN	538,936.29	464,860.24		0.00	464,860.24
6321-10-20-00	LPN - OT	31,302.94	30,436.56		0.00	30,436.56
6322-10-20-00	LPN - Shift	22,311.58	28,015.62		0.00	28,015.62
6323-10-20-00	LPN - Vacation	14,773.97	78,464.89		0.00	78,464.89
6323-10-20-20	LPN - Vacation	1,845.88	(1,845.88)		0.00	(1,845.88)
6324-10-20-20	LPN - Sick	26,639.66	(26,639.66)		0.00	(26,639.66)
6325-10-20-00	LPN - Holiday	12,184.67	9,907.13		0.00	9,907.13
6326-10-20-00	LPN - Bonus	32,531.99	11,508.94		0.00	11,508.94
6327-10-20-00	LPN - Orientation	4,783.44	2,710.95		0.00	2,710.95
6328-10-20-00	LPN - Other	1,445.35	114.60		0.00	114.60
6330-10-20-00	Nurse Aides	578,670.64	389,490.74		0.00	389,490.74
6330-11-20-00	Nurse Aides	20,633.76	2,392.00		0.00	2,392.00
6331-10-20-00	Nurse Aides - OT	24,839.03	16,841.95		0.00	16,841.95
6331-11-20-00	Nurse Aides - OT	751.38	32.64		0.00	32.64
6332-10-20-00	Nurse Aides - Shift	29,717.70	19,134.48		0.00	19,134.48
6332-11-20-00	Nurse Aides - Shift	1,166.15	65.86		0.00	65.86
6333-10-20-00	Nurse Aides - Vacation	42,588.48	65,616.76		0.00	65,616.76

Client: **A365351 - Mount Carmel Care Center**  
Engagement: **MDMC 2023 - Mount Carmel Care Center**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1 CAID	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
6333-10-20-20	Nurse Aides - Vacation	17,028.90	(17,028.90)		0.00	(17,028.90)
6333-11-20-00	Nurse Aides - Vacation	(1,782.17)	0.00		0.00	0.00
6334-10-20-20	Nurse Aides - Sick	3,333.60	(3,333.60)		0.00	(3,333.60)
6335-10-20-00	Nurse Aides - Holiday	14,403.45	10,610.31		0.00	10,610.31
6335-11-20-00	Nurse Aides - Holiday	1,197.00	61.87		0.00	61.87
6336-10-20-00	Nurse Aides - Bonus	49,361.33	9,353.92		0.00	9,353.92
6336-11-20-00	Nurse Aides - Bonus	900.00	0.00		0.00	0.00
6337-10-20-00	Nurse Aides - Orientation	1,760.08	6,642.71		0.00	6,642.71
6337-11-20-00	Nurse Aides - Orientation	236.25	128.00		0.00	128.00
6338-10-20-00	Nurse Aides - Other	353.84	935.20		0.00	935.20
6338-11-20-00	Nurse Aides - Other	(32.62)	0.00		0.00	0.00
6390-11-20-00	Nursing Clerical	49,760.18	50,083.79		0.00	50,083.79
6391-11-20-00	Nursing Clerical - OT	1,564.69	1,347.01		0.00	1,347.01
6392-11-20-00	Nursing Clerical - Shift	76.20	162.34		0.00	162.34
6393-11-20-00	Nursing Clerical - Vacation	879.75	8,100.51		0.00	8,100.51
6393-11-20-20	Nursing Clerical - Vacation	2,927.40	(2,927.40)		0.00	(2,927.40)
6395-11-20-00	Nursing Clerical - Holiday	146.40	404.60		0.00	404.60
6396-11-20-00	Nursing Clerical - Bonus	1,200.00	186.70		0.00	186.70
6397-11-20-00	Nursing Clerical - Orientation	0.00	675.00		0.00	675.00
6410-52-20-00	Admissions Director	46,977.06	52,268.37		0.00	52,268.37
6410-55-20-00	Admissions Director	24,761.76	15,653.02		0.00	15,653.02
6420-52-20-00	Admissions Coordinator	116.00	0.00		0.00	0.00
6450-22-20-00	Pastoral Care	1,801.59	749.67		0.00	749.67
6450-59-20-00	Pastoral Care	15.79	0.00		0.00	0.00
6450-91-20-00	Pastoral Care	150.01	0.00		0.00	0.00
6460-20-20-00	Social Services	68,137.11	71,039.82		0.00	71,039.82
6463-20-20-00	Social Services - Vacation	1,075.10	21,256.21		0.00	21,256.21
6464-20-20-00	Social Services - Sick	9,761.60	(9,761.60)		0.00	(9,761.60)
6465-20-20-00	Social Services - Holiday	296.48	592.96		0.00	592.96
6466-20-20-00	Social Services - Bonus	150.00	76.87		0.00	76.87
6480-21-20-00	Activities Director	53,090.07	54,847.02		0.00	54,847.02
6483-21-20-00	Activities Director - Vacation	11,249.15	13,221.66		0.00	13,221.66
6484-21-20-00	Activities Director - Sick	4,213.74	(4,213.74)		0.00	(4,213.74)
6485-21-20-00	Activities Director - Holiday	252.32	504.64		0.00	504.64
6486-21-20-00	Activities Director - Bonus	150.00	71.41		0.00	71.41
6490-21-20-00	Activities Staff	75,412.47	84,586.96		0.00	84,586.96
6491-21-20-00	Activities Staff - OT	966.28	1,763.85		0.00	1,763.85
6492-21-20-00	Activities Staff - Shift	1,940.59	895.84		0.00	895.84
6493-21-20-00	Activities Staff - Vacation	3,205.88	11,870.36		0.00	11,870.36
6495-21-20-00	Activities Staff - Holiday	1,016.20	1,740.72		0.00	1,740.72
6496-21-20-00	Activities Staff - Bonus	2,727.66	733.91		0.00	733.91
6497-21-20-00	Activities Staff - Orientation	102.14	115.50		0.00	115.50
6498-21-20-00	Activities Staff - Other	0.00	65.28		0.00	65.28
6610-50-20-00	Administrator	148,937.13	165,920.48		0.00	165,920.48
6620-49-20-00	Finance	567.88	0.00		0.00	0.00
6620-55-20-00	Finance	48,108.89	47,519.83		0.00	47,519.83
6620-59-20-00	Finance	329.30	0.00		0.00	0.00
6621-49-20-00	Finance - OT	28.18	0.00		0.00	0.00
6621-55-20-00	Finance - OT	317.39	346.77		0.00	346.77
6622-55-20-00	Finance - Shift	0.00	5.25		0.00	5.25
6623-55-20-00	Finance - Vacation	5,663.94	6,217.41		0.00	6,217.41
6625-55-20-00	Finance - Holiday	384.24	552.68		0.00	552.68
6626-55-20-00	Finance - Bonus	1,200.00	76.44		0.00	76.44
6628-55-20-00	Finance - Other	0.00	203.28		0.00	203.28
6630-57-20-00	HR	52,641.71	53,426.65		0.00	53,426.65
6633-57-20-00	HR - Vacation	3,062.59	15,599.78		0.00	15,599.78
6634-57-20-00	HR - Sick	6,119.71	(6,119.71)		0.00	(6,119.71)
6635-57-20-00	HR - Holiday	235.60	235.60		0.00	235.60
6636-57-20-00	HR - Bonus	150.00	71.40		0.00	71.40
6660-59-20-00	Receptionist	68,472.06	71,532.87		0.00	71,532.87
6661-50-20-00	Receptionist - OT	510.00	0.00		0.00	0.00
6661-59-20-00	Receptionist - OT	3,397.82	3,389.84		0.00	3,389.84
6662-59-20-00	Receptionist - Shift	1,077.71	901.38		0.00	901.38
6663-59-20-00	Receptionist - Vacation	6,674.90	6,343.81		0.00	6,343.81
6665-59-20-00	Receptionist - Holiday	1,639.39	1,676.87		0.00	1,676.87
6666-59-20-00	Receptionist - Bonus	2,460.00	175.81		0.00	175.81
6667-59-20-00	Receptionist - Orientation	288.00	0.00		0.00	0.00
6668-59-20-00	Receptionist - Other	193.27	8.06		0.00	8.06
6800-40-20-00	Dietician	28,539.18	29,950.58		0.00	29,950.58
6810-40-20-00	Dining Director	66,012.71	69,079.42		0.00	69,079.42
6820-21-20-00	Dining Personnel	67.80	0.00		0.00	0.00
6820-40-20-00	Dining Personnel	163,883.29	156,818.46		0.00	156,818.46
6821-21-20-00	Dining Personnel - OT	17.19	0.00		0.00	0.00
6821-40-20-00	Dining Personnel - OT	4,861.93	4,289.11		0.00	4,289.11
6822-21-20-00	Dining Personnel - Shift	8.00	0.00		0.00	0.00
6822-40-20-00	Dining Personnel - Shift	2,631.22	3,106.55		0.00	3,106.55
6823-40-20-00	Dining Personnel - Vacation	10,288.80	11,563.63		0.00	11,563.63
6824-40-20-00	Dining Personnel - Sick	4,238.84	(3,343.56)		0.00	(3,343.56)
6825-40-20-00	Dining Personnel - Holiday	3,574.50	4,380.91		0.00	4,380.91
6826-40-20-00	Dining Personnel - Bonus	7,590.61	3,458.63		0.00	3,458.63
6826-40-20-19	Dining Personnel - Bonus	(3,875.00)	0.00		0.00	0.00
6827-40-20-00	Dining Personnel - Orientation	1,936.65	1,751.86		0.00	1,751.86
6828-40-20-00	Dining Personnel - Other	47.55	120.00		0.00	120.00
6830-40-20-00	Dining Cook	52,058.68	77,512.71		0.00	77,512.71
6831-40-20-00	Dining Cook - OT	1,767.81	2,826.94		0.00	2,826.94
6832-40-20-00	Dining Cook - Shift	453.04	739.49		0.00	739.49
6833-40-20-00	Dining Cook - Vacation	4,248.01	13,447.27		0.00	13,447.27
6835-40-20-00	Dining Cook - Holiday	762.42	1,616.21		0.00	1,616.21
6836-40-20-00	Dining Cook - Bonus	1,888.21	1,147.85		0.00	1,147.85
6837-40-20-00	Dining Cook - Orientation	605.63	(125.38)		0.00	(125.38)
6838-40-20-00	Dining Cook - Other	21.25	0.00		0.00	0.00
6850-43-20-00	Housekeeping / Laundry Director	47,263.45	48,438.27		0.00	48,438.27
6852-43-20-00	Housekeeping / Laundry Director - Shift	56.43	42.25		0.00	42.25
6852-44-20-00	Housekeeping / Laundry Director - Shift	1.88	0.00		0.00	0.00
6853-43-20-00	Housekeeping / Laundry Director - Vacation	(2,961.01)	12,989.15		0.00	12,989.15
6854-43-20-00	Housekeeping / Laundry Director - Sick	6,815.77	(6,815.77)		0.00	(6,815.77)
6855-43-20-00	Housekeeping / Laundry Director - Holiday	192.40	384.80		0.00	384.80
6856-43-20-00	Housekeeping / Laundry Director - Bonus	150.00	76.44		0.00	76.44
6860-43-20-00	Housekeeping Staff	103,825.46	117,591.68		0.00	117,591.68
6861-43-20-00	Housekeeping Staff - OT	1,783.98	3,223.46		0.00	3,223.46

Client: **A365351 - Mount Carmel Care Center**  
Engagement: **MDMC 2023 - Mount Carmel Care Center**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Worksheet: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1 CAID	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
6862-43-20-00	Housekeeping Staff - Shift	2,219.04	2,232.15		0.00	2,232.15
6863-43-20-00	Housekeeping Staff - Vacation	13,017.89	12,491.40		0.00	12,491.40
6865-43-20-00	Housekeeping Staff - Holiday	1,921.90	2,644.59		0.00	2,644.59
6866-43-20-00	Housekeeping Staff - Bonus	5,220.00	1,500.72		0.00	1,500.72
6867-43-20-00	Housekeeping Staff - Orientation	273.50	1,521.25		0.00	1,521.25
6868-43-20-00	Housekeeping Staff - Other	360.00	671.03		0.00	671.03
6870-43-20-00	Laundry Staff	7,530.21	0.00		0.00	0.00
6870-44-20-00	Laundry Staff	64,496.51	74,490.55		0.00	74,490.55
6871-43-20-00	Laundry Staff - OT	416.11	0.00		0.00	0.00
6871-44-20-00	Laundry Staff - OT	1,210.12	2,380.36		0.00	2,380.36
6872-43-20-00	Laundry Staff - Shift	137.18	0.00		0.00	0.00
6872-44-20-00	Laundry Staff - Shift	1,812.21	1,517.43		0.00	1,517.43
6873-44-20-00	Laundry Staff - Vacation	10,080.50	6,583.28		0.00	6,583.28
6875-44-20-00	Laundry Staff - Holiday	1,466.67	1,809.10		0.00	1,809.10
6876-44-20-00	Laundry Staff - Bonus	2,300.00	142.77		0.00	142.77
6877-44-20-00	Laundry Staff - Orientation	453.75	0.00		0.00	0.00
6878-44-20-00	Laundry Staff - Other	0.00	192.58		0.00	192.58
6900-30-20-00	Plant Operations Director	62,069.12	66,625.83		0.00	66,625.83
6910-30-20-00	Plant Operations Staff	28.50	0.00		0.00	0.00
7010-00-00-00	Payroll Taxes - FICA	(0.02)	0.00		0.00	0.00
7010-10-20-00	Payroll Taxes - FICA	138,183.80	104,708.51		0.00	104,708.51
7010-11-20-00	Payroll Taxes - FICA	21,771.24	20,786.94		0.00	20,786.94
7010-14-20-00	Payroll Taxes - FICA	47.00	0.00		0.00	0.00
7010-16-20-00	Payroll Taxes - FICA	3,603.93	4,413.85		0.00	4,413.85
7010-20-20-00	Payroll Taxes - FICA	5,543.63	5,378.87		0.00	5,378.87
7010-21-20-00	Payroll Taxes - FICA	11,058.39	12,082.94		0.00	12,082.94
7010-22-20-00	Payroll Taxes - FICA	137.63	57.41		0.00	57.41
7010-30-20-00	Payroll Taxes - FICA	4,754.63	4,585.12		0.00	4,585.12
7010-40-20-00	Payroll Taxes - FICA	26,210.11	27,890.74		0.00	27,890.74
7010-43-20-00	Payroll Taxes - FICA	13,874.55	14,346.05		0.00	14,346.05
7010-44-20-00	Payroll Taxes - FICA	6,129.85	6,447.22		0.00	6,447.22
7010-49-20-00	Payroll Taxes - FICA	43.32	0.00		0.00	0.00
7010-50-20-00	Payroll Taxes - FICA	11,571.50	12,160.54		0.00	12,160.54
7010-52-20-00	Payroll Taxes - FICA	4,070.29	4,058.71		0.00	4,058.71
7010-55-20-00	Payroll Taxes - FICA	5,092.24	4,957.65		0.00	4,957.65
7010-57-20-00	Payroll Taxes - FICA	4,650.07	7,899.10		0.00	7,899.10
7010-59-20-00	Payroll Taxes - FICA	6,164.01	6,183.24		0.00	6,183.24
7010-91-20-00	Payroll Taxes - FICA	11.48	0.00		0.00	0.00
7040-10-20-00	Payroll Taxes - State Unemployment Tax	6,211.49	4,374.50		0.00	4,374.50
7040-11-20-00	Payroll Taxes - State Unemployment Tax	967.62	870.89		0.00	870.89
7040-14-20-00	Payroll Taxes - State Unemployment Tax	2.06	0.00		0.00	0.00
7040-16-20-00	Payroll Taxes - State Unemployment Tax	159.96	190.36		0.00	190.36
7040-20-20-00	Payroll Taxes - State Unemployment Tax	266.04	247.58		0.00	247.58
7040-21-20-00	Payroll Taxes - State Unemployment Tax	523.74	526.07		0.00	526.07
7040-22-20-00	Payroll Taxes - State Unemployment Tax	6.06	2.35		0.00	2.35
7040-30-20-00	Payroll Taxes - State Unemployment Tax	215.15	200.51		0.00	200.51
7040-40-20-00	Payroll Taxes - State Unemployment Tax	1,198.67	1,190.97		0.00	1,190.97
7040-43-20-00	Payroll Taxes - State Unemployment Tax	619.98	606.01		0.00	606.01
7040-44-20-00	Payroll Taxes - State Unemployment Tax	279.83	274.04		0.00	274.04
7040-49-20-00	Payroll Taxes - State Unemployment Tax	2.01	0.00		0.00	0.00
7040-50-20-00	Payroll Taxes - State Unemployment Tax	522.00	510.40		0.00	510.40
7040-52-20-00	Payroll Taxes - State Unemployment Tax	178.35	165.51		0.00	165.51
7040-55-20-00	Payroll Taxes - State Unemployment Tax	240.74	220.79		0.00	220.79
7040-57-20-00	Payroll Taxes - State Unemployment Tax	211.39	196.75		0.00	196.75
7040-59-20-00	Payroll Taxes - State Unemployment Tax	279.99	264.33		0.00	264.33
7040-91-20-00	Payroll Taxes - State Unemployment Tax	0.50	0.00		0.00	0.00
7060-57-20-00	Payroll Taxes - Workers Compensation	50,459.25	53,533.44		0.00	53,533.44
7110-10-20-00	Benefits - Health Insurance	163,548.61	112,158.74		0.00	112,158.74
7110-11-20-00	Benefits - Health Insurance	17,123.63	30,429.24		0.00	30,429.24
7110-16-20-00	Benefits - Health Insurance	3,479.74	12,250.98		0.00	12,250.98
7110-20-20-00	Benefits - Health Insurance	24,206.28	25,190.38		0.00	25,190.38
7110-21-20-00	Benefits - Health Insurance	39,544.38	43,058.85		0.00	43,058.85
7110-30-20-00	Benefits - Health Insurance	6,635.72	16,183.82		0.00	16,183.82
7110-40-20-00	Benefits - Health Insurance	64,319.90	64,553.08		0.00	64,553.08
7110-43-20-00	Benefits - Health Insurance	12,348.23	37,465.21		0.00	37,465.21
7110-44-20-00	Benefits - Health Insurance	8,738.04	9,907.56		0.00	9,907.56
7110-49-20-00	Benefits - Health Insurance	125.60	0.00		0.00	0.00
7110-50-10-00	Benefits - Health Insurance	0.00	(8,754.86)		0.00	(8,754.86)
7110-50-20-00	Benefits - Health Insurance	19,413.28	25,296.79		0.00	25,296.79
7110-52-20-00	Benefits - Health Insurance	79.01	0.00		0.00	0.00
7110-55-20-00	Benefits - Health Insurance	18,075.23	20,277.41		0.00	20,277.41
7110-57-20-00	Benefits - Health Insurance	7,756.15	9,414.94		0.00	9,414.94
7110-59-20-00	Benefits - Health Insurance	11,970.52	18,438.57		0.00	18,438.57
7120-10-20-00	Benefits - Dental Insurance	1,728.82	1,202.43		0.00	1,202.43
7120-11-20-00	Benefits - Dental Insurance	196.90	371.75		0.00	371.75
7120-16-20-00	Benefits - Dental Insurance	19.57	102.98		0.00	102.98
7120-20-20-00	Benefits - Dental Insurance	208.19	253.66		0.00	253.66
7120-21-20-00	Benefits - Dental Insurance	386.37	431.76		0.00	431.76
7120-30-20-00	Benefits - Dental Insurance	55.64	186.75		0.00	186.75
7120-40-20-00	Benefits - Dental Insurance	508.71	659.60		0.00	659.60
7120-43-20-00	Benefits - Dental Insurance	110.85	324.24		0.00	324.24
7120-44-20-00	Benefits - Dental Insurance	105.18	138.53		0.00	138.53
7120-50-20-00	Benefits - Dental Insurance	110.41	147.84		0.00	147.84
7120-52-20-00	Benefits - Dental Insurance	0.45	0.00		0.00	0.00
7120-55-20-00	Benefits - Dental Insurance	121.37	150.87		0.00	150.87
7120-57-20-00	Benefits - Dental Insurance	510.20	120.62		0.00	120.62
7120-59-20-00	Benefits - Dental Insurance	41.20	97.49		0.00	97.49
7130-10-20-00	Benefits - Life Insurance	3,426.37	6,248.61		0.00	6,248.61
7130-11-20-00	Benefits - Life Insurance	435.78	1,529.56		0.00	1,529.56
7130-16-20-00	Benefits - Life Insurance	22.93	85.17		0.00	85.17
7130-20-20-00	Benefits - Life Insurance	487.67	1,736.97		0.00	1,736.97
7130-21-20-00	Benefits - Life Insurance	414.75	1,808.75		0.00	1,808.75
7130-30-20-00	Benefits - Life Insurance	144.37	489.77		0.00	489.77
7130-40-20-00	Benefits - Life Insurance	357.08	994.63		0.00	994.63
7130-43-20-00	Benefits - Life Insurance	432.11	1,619.30		0.00	1,619.30
7130-44-20-00	Benefits - Life Insurance	92.84	31.62		0.00	31.62
7130-46-20-00	Benefits - Life Insurance	0.00	(2.95)		0.00	(2.95)
7130-49-20-00	Benefits - Life Insurance	0.79	0.00		0.00	0.00
7130-50-20-00	Benefits - Life Insurance	15,082.09	2,809.17		0.00	2,809.17
7130-52-20-00	Benefits - Life Insurance	82.13	104.01		0.00	104.01

Client: **A365351 - Mount Carmel Care Center**  
Engagement: **MDMC 2023 - Mount Carmel Care Center**  
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Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1 CAID	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
7130-55-20-00	Benefits - Life Insurance	72.75	(94.83)		0.00	(94.83)
7130-57-20-00	Benefits - Life Insurance	69.42	(55.07)		0.00	(55.07)
7130-59-20-00	Benefits - Life Insurance	(333.79)	12.10		0.00	12.10
7150-10-20-00	Benefits - Pension / Retirement	18,337.36	10,035.18		0.00	10,035.18
7150-11-20-00	Benefits - Pension / Retirement	2,063.86	0.00		0.00	0.00
7150-20-20-00	Benefits - Pension / Retirement	2,366.58	2,328.64		0.00	2,328.64
7150-21-20-00	Benefits - Pension / Retirement	3,145.91	2,765.95		0.00	2,765.95
7150-30-20-00	Benefits - Pension / Retirement	0.00	1,780.17		0.00	1,780.17
7150-40-20-00	Benefits - Pension / Retirement	3,786.74	3,425.88		0.00	3,425.88
7150-43-20-00	Benefits - Pension / Retirement	1,158.14	1,028.55		0.00	1,028.55
7150-44-20-00	Benefits - Pension / Retirement	1,199.59	1,424.82		0.00	1,424.82
7150-50-20-00	Benefits - Pension / Retirement	5,161.71	1,573.25		0.00	1,573.25
7150-52-20-00	Benefits - Pension / Retirement	1,619.85	1,002.10		0.00	1,002.10
7150-55-20-00	Benefits - Pension / Retirement	1,960.36	1,842.88		0.00	1,842.88
7150-57-20-00	Benefits - Pension / Retirement	1,722.64	3,305.85		0.00	3,305.85
7150-59-20-00	Benefits - Pension / Retirement	0.00	5.91		0.00	5.91
7170-57-20-00	Benefits - EAP	2,118.29	1,725.59		0.00	1,725.59
7171-00-20-00	Benefits - Gifts and Events	0.00	1,277.84		0.00	1,277.84
7171-50-20-00	Benefits - Gifts and Events	13,736.81	12,428.96		0.00	12,428.96
7171-57-20-00	Benefits - Gifts and Events	839.41	477.92		0.00	477.92
7172-50-20-00	Benefits - Onboarding	0.00	96.79		0.00	96.79
7172-57-20-00	Benefits - Onboarding	3,756.06	3,779.84		0.00	3,779.84
7172-57-20-19	Benefits - Onboarding	(44,000.00)	0.00		0.00	0.00
7175-57-20-00	Benefits - Tuition Reimbursement	6,445.00	725.00		0.00	725.00
7180-21-20-00	Benefits - Uniforms	376.39	0.00		0.00	0.00
7180-40-20-00	Benefits - Uniforms	1,041.03	397.34		0.00	397.34
7186-00-20-00	Benefits - Meals	26.05	795.33		0.00	795.33
7186-40-20-00	Benefits - Meals	91.39	403.94		0.00	403.94
7186-50-20-00	Benefits - Meals	670.88	5,442.22		0.00	5,442.22
7186-57-20-00	Benefits - Meals	2,901.30	0.00		0.00	0.00
7190-10-20-00	Benefits - Other	300.00	100.00		0.00	100.00
7190-11-20-00	Benefits - Other	100.00	0.00		0.00	0.00
7190-40-20-00	Benefits - Other	400.00	400.00		0.00	400.00
7190-43-20-00	Benefits - Other	200.00	600.00		0.00	600.00
7190-50-20-00	Benefits - Other	407.98	35.01		0.00	35.01
7190-57-20-00	Benefits - Other	2,363.06	7,143.23		0.00	7,143.23
7192-10-20-00	Benefits - Staff Development Education	0.00	1,154.91		0.00	1,154.91
7192-50-20-00	Benefits - Staff Development Education	0.00	2,750.00		0.00	2,750.00
7312-10-20-00	Contract Labor - RNs	36,179.03	173,954.94		0.00	173,954.94
7312-10-20-CLA.1	RN Purch Service Per Diem	8,810.00	0.00		0.00	0.00
7312-59-20-00	Contract Labor - RNs	0.00	669.49		0.00	669.49
7314-10-20-00	Contract Labor - LPNs	443,524.52	821,275.68		0.00	821,275.68
7314-10-20-CLA.2	LPN Purch Service Per Diem	196,327.00	0.00		0.00	0.00
7316-10-20-00	Contract Labor - Nurse Aides	111,246.70	1,028,093.69		11,642.40	1,039,736.09
				CAIDJE - 3	11,642.40	
7316-10-20-CLA.3	Aides Purch Service Per Diem	186,003.00	0.00		0.00	0.00
7316-59-20-00	Contract Labor - Nurse Aides	0.00	9,746.98		0.00	9,746.98
7320-010.01	INDIRECT THERAPY CONSULTANTS	120,710.00	0.00		116,975.80	116,975.80
				CAIDJE - 1	116,975.80	
7400-11-20-00	Purchased Services - Medical Director	30,000.00	30,000.00		0.00	30,000.00
7401-10-20-00	Purchased Services - Physician	0.00	4,000.00		0.00	4,000.00
7440-10-20-00	Purchased Services - Nursing Other	0.00	449.75		0.00	449.75
7460-22-20-00	Purchased Services - Pastoral Care	0.00	220.00		0.00	220.00
7470-21-20-00	Purchased Services - Activities	4,857.19	5,965.00		0.00	5,965.00
7480-20-20-00	Purchased Services - Social Services	3,820.00	4,360.00		0.00	4,360.00
7500-14-20-10	Purchased Services - Physical Therapy	119,048.94	127,144.40		(39,569.80)	87,574.60
				CAIDJE - 1	(39,569.80)	
7500-14-20-11	Purchased Services - Physical Therapy	9,442.68	8,087.83		0.00	8,087.83
7500-14-20-30	Purchased Services - Physical Therapy	350.80	2,353.00		0.00	2,353.00
7500-14-20-41	Purchased Services - Physical Therapy	363.40	1,394.77		0.00	1,394.77
7500-14-20-50	Purchased Services - Physical Therapy	3,477.46	1,296.00		0.00	1,296.00
7500-14-20-80	Purchased Services - Physical Therapy	68,472.24	102,890.80		0.00	102,890.80
7510-14-20-10	Purchased Services - Occupational Therapy	118,537.52	142,599.62		(58,461.31)	84,138.31
				CAIDJE - 1	(58,461.31)	
7510-14-20-11	Purchased Services - Occupational Therapy	12,442.40	9,212.67		0.00	9,212.67
7510-14-20-30	Purchased Services - Occupational Therapy	0.00	130.00		0.00	130.00
7510-14-20-41	Purchased Services - Occupational Therapy	0.00	190.00		0.00	190.00
7510-14-20-50	Purchased Services - Occupational Therapy	(608.73)	0.00		0.00	0.00
7510-14-20-80	Purchased Services - Occupational Therapy	30,148.02	44,458.02		0.00	44,458.02
7520-14-20-10	Purchased Services - Speech Therapy	(76.61)	15,859.48		(18,944.69)	(3,085.21)
				CAIDJE - 1	(18,944.69)	
7520-14-20-11	Purchased Services - Speech Therapy	1,318.40	748.66		0.00	748.66
7520-14-20-30	Purchased Services - Speech Therapy	61.80	1,640.00		0.00	1,640.00
7520-14-20-40	Purchased Services - Speech Therapy	(370.56)	0.00		0.00	0.00
7520-14-20-41	Purchased Services - Speech Therapy	169.95	150.00		0.00	150.00
7520-14-20-50	Purchased Services - Speech Therapy	303.85	0.00		0.00	0.00
7520-14-20-80	Purchased Services - Speech Therapy	6,556.72	46,922.55		0.00	46,922.55
7620-50-20-00	Purchased Services - Finance	69,446.40	71,529.72		0.00	71,529.72
7620-55-20-00	Purchased Services - Finance	444.90	555.45		0.00	555.45
7630-50-20-00	Purchased Services - Revenue Cycle	33,100.08	34,093.08		0.00	34,093.08
7630-55-20-00	Purchased Services - Revenue Cycle	0.00	351.00		0.00	351.00
7640-40-20-00	Purchased Services - Dining	6,958.18	11,074.39		0.00	11,074.39
7650-50-20-00	Purchased Services - IT	130,133.95	190,558.77		0.00	190,558.77
7650-58-20-00	Purchased Services - IT	0.00	417.94		0.00	417.94
7670-00-00-00	Purchased Services - Maintenance	1,027.29	0.00		0.00	0.00
7670-10-20-00	Purchased Services - Maintenance	0.00	350.00		0.00	350.00
7670-30-20-00	Purchased Services - Maintenance	38,710.53	43,591.86		0.00	43,591.86
7670-40-20-00	Purchased Services - Maintenance	0.00	630.00		0.00	630.00
7670-44-20-00	Purchased Services - Maintenance	0.00	275.00		0.00	275.00
7670-50-20-00	Purchased Services - Maintenance	7,089.88	3,349.56		0.00	3,349.56
7699-50-20-00	Purchased Services - Other	365.40	1,027.35		0.00	1,027.35
7700-10-20-00	Pharmacy (Legend Drugs)	13,785.05	15,127.17		0.00	15,127.17
7700-10-20-10	Pharmacy (Legend Drugs)	126,818.47	99,546.42		0.00	99,546.42
7700-10-20-20	Pharmacy (Legend Drugs)	19,405.64	7,002.36		0.00	7,002.36
7700-10-20-30	Pharmacy (Legend Drugs)	3,880.21	19,154.85		0.00	19,154.85
7700-10-20-40	Pharmacy (Legend Drugs)	168.15	231.06		0.00	231.06
7700-10-20-50	Pharmacy (Legend Drugs)	150.07	0.00		0.00	0.00
7702-10-20-00	Pharmacy OTC	0.00	84.70		0.00	84.70
7710-10-20-00	Radiology	(71.41)	6,436.72		0.00	6,436.72
7710-10-20-10	Radiology	8,575.58	1,815.50		0.00	1,815.50

Client: **A365351 - Mount Carmel Care Center**  
Engagement: **MDMC 2023 - Mount Carmel Care Center**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1 CAID	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
7720-10-20-00	Laboratory	1,837.17	44.43		0.00	44.43
7720-10-20-10	Laboratory	9,841.95	7,690.36		0.00	7,690.36
7720-10-20-19	Laboratory	(20,866.15)	0.00		0.00	0.00
7720-10-20-30	Laboratory	933.00	0.00		0.00	0.00
7720-10-20-50	Laboratory	564.00	0.00		0.00	0.00
7720-50-20-19	Laboratory	132,600.00	0.00		0.00	0.00
7730-10-20-00	Oxygen Expenses	9,271.51	10,752.69		0.00	10,752.69
7730-10-20-10	Oxygen Expenses	2,808.43	(978.00)		0.00	(978.00)
7730-10-20-20	Oxygen Expenses	134.00	0.00		0.00	0.00
7730-10-20-30	Oxygen Expenses	3,750.00	4,150.25		0.00	4,150.25
7730-10-20-41	Oxygen Expenses	192.00	0.00		0.00	0.00
7730-10-20-50	Oxygen Expenses	2,252.00	1,320.00		0.00	1,320.00
7740-10-20-00	Ambulance	162.00	11,622.75		0.00	11,622.75
7740-10-20-10	Ambulance	11,991.50	6,614.86		0.00	6,614.86
7740-10-20-19	Ambulance	240.00	0.00		0.00	0.00
7740-10-20-20	Ambulance	162.75	0.00		0.00	0.00
7740-10-20-30	Ambulance	984.00	948.00		0.00	948.00
7740-10-20-39	Ambulance	158.50	0.00		0.00	0.00
7740-10-20-50	Ambulance	2,004.50	1,463.50		0.00	1,463.50
7800-00-00-00	Medical Supplies - Allowable	1,293.02	0.00		0.00	0.00
7800-10-20-00	Medical Supplies - Allowable	15,183.33	25,111.98		0.00	25,111.98
7802-10-20-00	Medical Supplies - Non Allowable	13,243.04	11,083.10		0.00	11,083.10
7802-10-20-19	Medical Supplies - Non Allowable	0.00	107.80		0.00	107.80
7802-10-20-30	Medical Supplies - Non Allowable	4,717.23	630.68		0.00	630.68
7804-00-30-00	Supplies - Minor Medical Equipment	147.00	0.00		0.00	0.00
7804-10-20-00	Supplies - Minor Medical Equipment	4,654.76	3,711.49		0.00	3,711.49
7804-10-20-19	Supplies - Minor Medical Equipment	132.00	0.00		0.00	0.00
7804-10-20-20	Supplies - Minor Medical Equipment	132.00	0.00		0.00	0.00
7804-14-20-00	Supplies - Minor Medical Equipment	590.24	0.00		0.00	0.00
7806-10-20-00	Supplies - Patient Specialty Equipment	2,927.80	300.00		0.00	300.00
7808-10-20-00	Supplies - Nursing Non-Medical	8,596.77	8,419.22		0.00	8,419.22
7808-10-20-19	Supplies - Nursing Non-Medical	0.00	650.52		0.00	650.52
7808-30-20-00	Supplies - Nursing Non-Medical	(141.00)	0.00		0.00	0.00
7808-40-20-00	Supplies - Nursing Non-Medical	0.00	1,368.15		0.00	1,368.15
7810-10-20-00	Supplies - Universal Precautions	16,930.54	13,210.35		0.00	13,210.35
7810-10-20-19	Supplies - Universal Precautions	1,370.61	3,308.41		0.00	3,308.41
7810-40-20-00	Supplies - Universal Precautions	294.23	472.00		0.00	472.00
7812-10-20-00	Supplies - Enterals	1,281.41	0.00		0.00	0.00
7814-10-20-00	Supplies - Habilitation	0.00	49.95		0.00	49.95
7814-14-20-00	Supplies - Habilitation	4,661.20	11,745.48		0.00	11,745.48
7814-14-20-30	Supplies - Habilitation	71.24	0.00		0.00	0.00
7816-10-20-00	Supplies - Incontinence	33,763.09	34,243.95		0.00	34,243.95
7818-16-20-00	Supplies - Staff Development	111.72	0.00		0.00	0.00
7818-50-20-00	Supplies - Staff Development	0.00	1,587.45		0.00	1,587.45
7822-21-20-00	Supplies - Activities	2,601.14	2,963.17		0.00	2,963.17
7824-22-20-00	Supplies - Chapel	1,000.44	18.00		0.00	18.00
7824-85-20-00	Supplies - Chapel	0.00	53.05		0.00	53.05
7826-50-20-00	Supplies - Social Services	276.00	0.00		0.00	0.00
7828-50-20-00	Supplies - Medical Records	0.00	505.21		0.00	505.21
7840-40-20-00	Supplies - Housekeeping	191.99	0.00		0.00	0.00
7840-43-20-00	Supplies - Housekeeping	31,831.10	29,678.01		0.00	29,678.01
7840-44-20-00	Supplies - Housekeeping	508.06	0.00		0.00	0.00
7840-50-20-00	Supplies - Housekeeping	0.00	(9.00)		0.00	(9.00)
7842-30-20-00	Supplies - Pest Control	2,394.91	2,926.82		0.00	2,926.82
7844-30-20-00	Supplies - Laundry	0.00	30.00		0.00	30.00
7844-44-20-00	Supplies - Laundry	6,201.67	11,373.41		0.00	11,373.41
7844-50-20-00	Supplies - Laundry	0.00	243.98		0.00	243.98
7846-44-20-00	Supplies - Linen	10,974.85	9,038.65		0.00	9,038.65
7850-40-20-00	Food	200,536.72	204,144.25		0.00	204,144.25
7850-50-20-00	Food	0.00	20.75		0.00	20.75
7860-40-20-00	Dining - other departments	167.20	138.34		0.00	138.34
7866-10-20-00	Food - Supplements	160.39	323.01		0.00	323.01
7866-40-20-00	Food - Supplements	16,071.12	20,581.60		0.00	20,581.60
7866-40-20-10	Food - Supplements	61.86	0.00		0.00	0.00
7870-40-20-00	Supplies - Dining	27,793.94	29,940.75		0.00	29,940.75
7874-40-20-00	Supplies - Dining - Tableware	4,763.17	3,294.49		0.00	3,294.49
7900-20-20-00	Repairs and Maintenance	661.15	0.00		0.00	0.00
7900-30-20-00	Repairs and Maintenance	16,441.99	15,996.40		0.00	15,996.40
7902-30-20-00	Vehicle Gas and Maintenance	0.00	698.07		0.00	698.07
7904-50-20-00	Transportation Expenses	0.00	65.50		0.00	65.50
7906-30-20-00	Grounds Maintenance	12,927.50	12,715.00		0.00	12,715.00
7908-00-00-00	Minor Equipment	142.90	0.00		0.00	0.00
7908-00-20-00	Minor Equipment	3,926.72	572.00		0.00	572.00
7908-30-20-00	Minor Equipment	7,374.51	5,463.44		0.00	5,463.44
7908-40-20-00	Minor Equipment	0.00	600.73		0.00	600.73
7908-50-20-00	Minor Equipment	2,672.66	273.41		0.00	273.41
7908-58-20-00	Minor Equipment	490.89	0.00		0.00	0.00
7908-59-20-00	Minor Equipment	223.97	0.00		0.00	0.00
7910-30-20-00	Snow and weather related maintenance	12,410.00	12,075.00		0.00	12,075.00
7950-00-00-00	Heat, Light and Power	1,237.86	0.00		0.00	0.00
7950-31-20-00	Heat, Light and Power	59,760.86	65,204.06		0.00	65,204.06
7952-31-20-00	Gas	36,715.83	39,492.06		0.00	39,492.06
7954-31-20-00	Water and Sewer	55,553.03	53,556.18		0.00	53,556.18
7956-30-20-00	Trash	2,054.00	(2,054.00)		0.00	(2,054.00)
7956-31-20-00	Trash	25,670.48	23,563.18		0.00	23,563.18
7958-10-20-00	Hazardous Waste	0.00	87.29		0.00	87.29
7958-31-20-00	Hazardous Waste	5,041.53	5,721.49		0.00	5,721.49
7958-43-20-00	Hazardous Waste	133.90	503.20		0.00	503.20
7960-30-20-00	Communications	200.00	0.00		0.00	0.00
7960-59-20-00	Communications	58,980.43	59,227.83		0.00	59,227.83
7962-50-20-00	Communications - Cell Phones	79.99	0.00		0.00	0.00
7962-59-20-00	Communications - Cell Phones	3,530.32	1,008.99		0.00	1,008.99
7964-31-20-00	Cable	8,628.07	6,389.86		0.00	6,389.86
7964-59-20-00	Cable	5,918.60	8,908.20		0.00	8,908.20
8000-50-20-00	Consulting Fees	35,217.84	49,299.95		0.00	49,299.95
8002-50-20-00	Legal Services	2,957.50	1,545.00		0.00	1,545.00
8002-55-20-00	Legal Services	1,277.00	452.13		0.00	452.13
8004-50-20-00	Accounting and Audit Fees	4,410.00	10,052.00		0.00	10,052.00
8004-55-20-00	Accounting and Audit Fees	20,413.59	19,082.98		0.00	19,082.98
8030-00-20-00	Insurance - General	550.44	(9,858.34)		0.00	(9,858.34)

Client: **A365351 - Mount Carmel Care Center**  
Engagement: **MDMC 2023 - Mount Carmel Care Center**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Worksheet: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1 CAID	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
8030-50-20-00	Insurance - General	26,996.76	43,950.95		0.00	43,950.95
8032-50-20-00	Insurance - Property and Crime	9,697.35	11,693.77		0.00	11,693.77
8034-50-20-00	Insurance - Professional	34,664.72	78,896.02		0.00	78,896.02
8040-50-20-00	Office Supplies	11,853.97	12,671.10		0.00	12,671.10
8040-57-20-00	Office Supplies	101.46	0.00		0.00	0.00
8042-50-20-00	Office Supplies - Bank Fees	92.27	52.70		0.00	52.70
8042-55-20-00	Office Supplies - Bank Fees	1,526.18	843.18		0.00	843.18
8042-59-20-00	Office Supplies - Bank Fees	4.10	0.00		0.00	0.00
8044-30-20-00	Office Supplies - Copier	64.99	0.00		0.00	0.00
8044-50-20-00	Office Supplies - Copier	3,842.86	9,224.53		0.00	9,224.53
8046-50-20-00	Office Supplies - postage	2,414.00	2,743.10		0.00	2,743.10
8050-00-20-00	Dues, Subscriptions and Licenses	1,218.75	0.00		0.00	0.00
8050-21-20-00	Dues, Subscriptions and Licenses	614.26	294.22		0.00	294.22
8050-30-20-00	Dues, Subscriptions and Licenses	1,806.00	1,754.40		0.00	1,754.40
8050-40-20-00	Dues, Subscriptions and Licenses	398.20	0.00		0.00	0.00
8050-50-20-00	Dues, Subscriptions and Licenses	8,826.32	11,009.85		0.00	11,009.85
8050-57-20-00	Dues, Subscriptions and Licenses	0.00	99.99		0.00	99.99
8052-50-20-00	Data Services	92.97	0.00		0.00	0.00
8052-52-20-00	Data Services	0.00	11,157.50		0.00	11,157.50
8052-58-20-00	Data Services	56,019.09	51,117.36		0.00	51,117.36
8052-59-20-00	Data Services	3,805.00	205.98		0.00	205.98
8054-58-20-00	Data Services - software fees	362.25	0.00		0.00	0.00
8054-59-20-00	Data Services - software fees	330.10	0.00		0.00	0.00
8060-10-20-00	Travel and Entertainment	0.00	11,642.40		(11,642.40)	0.00
				CAIDJE - 3	(11,642.40)	
8060-10-20-10	Travel and Entertainment	0.00	124.06		0.00	124.06
8060-50-20-00	Travel and Entertainment	1,182.11	292.80		0.00	292.80
8064-50-20-00	Travel - Transportation	0.00	(131.49)		0.00	(131.49)
8066-50-20-00	Travel - Meals	70.00	0.00		0.00	0.00
8068-10-20-10	Conferences and seminars	0.00	250.00		0.00	250.00
8068-16-20-00	Conferences and seminars	0.00	250.00		0.00	250.00
8068-50-20-00	Conferences and seminars	270.00	1,040.00		0.00	1,040.00
8100-32-20-00	Bed Tax Fee	413,939.65	488,749.61		0.00	488,749.61
8120-10-20-00	Lease and Rent - Equipment	780.00	9,674.44		0.00	9,674.44
8120-10-20-30	Lease and Rent - Equipment	0.00	1,013.72		0.00	1,013.72
8120-40-20-00	Lease and Rent - Equipment	0.00	64.00		0.00	64.00
8120-50-20-00	Lease and Rent - Equipment	6,116.25	6,957.66		0.00	6,957.66
8120-59-20-00	Lease and Rent - Equipment	204.84	0.00		0.00	0.00
8150-57-20-00	Advertising - Help Wanted	90,580.90	87,779.46		0.00	87,779.46
8151-57-20-00	Advertising - Employee Recruitment	0.00	24,636.54		0.00	24,636.54
8152-21-20-00	Advertising / Public Relations	0.00	227.43		0.00	227.43
8152-52-20-00	Advertising / Public Relations	71,753.81	51,073.88		0.00	51,073.88
8154-40-20-00	Barber and Beauty Supplies	26.16	0.00		0.00	0.00
8154-84-20-00	Barber and Beauty Supplies	32.40	32.29		0.00	32.29
8157-00-00-00	Miscellaneous Expenses	4,709.96	0.00		0.00	0.00
8157-00-20-00	Miscellaneous Expenses	6,488.09	2,177.33		0.00	2,177.33
8157-30-20-00	Miscellaneous Expenses	0.00	1,027.11		0.00	1,027.11
8157-50-20-00	Miscellaneous Expenses	69.43	1,804.83		0.00	1,804.83
8158-00-20-00	Miscellaneous Expenses - gifts and decorations	976.46	383.83		0.00	383.83
8158-21-20-00	Miscellaneous Expenses - gifts and decorations	127.50	0.00		0.00	0.00
8158-50-20-00	Miscellaneous Expenses - gifts and decorations	0.00	2,659.82		0.00	2,659.82
8158-57-20-00	Miscellaneous Expenses - gifts and decorations	60.00	0.00		0.00	0.00
8159-00-20-00	Fines and Penalties	4,910.00	0.00		0.00	0.00
8159-31-20-00	Fines and Penalties	142.80	0.00		0.00	0.00
8159-50-20-00	Fines and Penalties	12,872.70	16,627.17		0.00	16,627.17
8159-52-20-00	Fines and Penalties	80.00	0.00		0.00	0.00
8159-59-20-00	Fines and Penalties	536.48	52.00		0.00	52.00
8400-50-20-00	Affiliate Dues	152,745.36	157,359.24		0.00	157,359.24
8504-50-20-00	Interest - Remarketing Expenses	2,027.10	0.00		0.00	0.00
8514-00-20-00	Interest - Other	117,719.43	114,157.44		0.00	114,157.44
8550-00-20-00	Amortization - Land Improvements	8,939.33	9,158.12		0.00	9,158.12
8552-00-20-00	Depreciation - Building	141,592.26	142,249.84		0.00	142,249.84
8552-00-20-19	Depreciation - Building	1,227.50	1,227.49		0.00	1,227.49
8554-00-20-00	Depreciation - Building Improvements	13,315.00	13,378.49		0.00	13,378.49
8556-00-20-00	Depreciation - Equipment	16,135.89	18,494.81		0.00	18,494.81
8556-00-20-19	Depreciation - Equipment	5,053.15	3,439.79		0.00	3,439.79
8580-50-20-00	Federal Income Tax	500.00	500.00		0.00	500.00
9160-90-20-00	Donations	(2,220.00)	(7,269.02)		0.00	(7,269.02)
9164-00-20-19	Donations - Temporarily Restricted	(454,383.90)	(238,808.80)		0.00	(238,808.80)
9164-90-20-00	Donations - Temporarily Restricted	0.00	(1,725.00)		0.00	(1,725.00)
9210-00-20-00	Interest Income	(68.91)	(54.81)		0.00	(54.81)
9300-00-20-19	Temp Rest Income Released Into Operations	(454,383.90)	(235,819.85)		0.00	(235,819.85)
9300-90-20-00	Temp Rest Income Released Into Operations	0.00	(6,846.00)		0.00	(6,846.00)
9302-00-20-19	Temp Restricted Releases From Restriction	454,383.90	235,819.85		0.00	235,819.85
9302-90-20-00	Temp Restricted Releases From Restriction	0.00	6,846.00		0.00	6,846.00
9460-90-20-00	Donation Expenses	0.00	10,316.89		0.00	10,316.89
9460-90-90-00	Donation Expenses	1,489.64	0.00		0.00	0.00
<b>Subtotal : None</b>		<b>41,933.87</b>	<b>719,165.70</b>		<b>(0.00)</b>	<b>719,165.70</b>
<b>Total [3000] P + L</b>		<b>41,933.87</b>	<b>719,165.70</b>		<b>(0.00)</b>	<b>719,165.70</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>



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Client: **A365351 - Mount Carmel Care Center**  
Engagement: **MDMC 2023 - Mount Carmel Care Center**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:02 - MCD SNF-CR Groupings Report**

Account	Description	CAID 12/31/2023	PP-1 CAID 12/31/2022
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
1001-00-00-00	Petty Cash 1	500.00	500.00
1020-00-00-00	Cash - Operations 1	(4,433.41)	1,272,954.04
1020-00-20-00	Cash - Operations 1	490.40	58,371.38
1022-00-00-00	Cash - Operations 2	0.00	650.09
1024-00-00-00	Cash - Special account	7,349.37	9,358.68
1026-00-00-00	Cash - Special account 2	686.44	1,346.95
1050-00-00-00	Cash - Restricted	5,720.47	9,577.52
1099-00-00-00	Cash - Clearing	652,553.28	0.00
<b>Subtotal : None</b>		<b>662,866.55</b>	<b>1,352,758.66</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>662,866.55</b>	<b>1,352,758.66</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]</b>			
1100-00-20-00	Accounts Receivable - Private	103,452.96	177,762.89
1102-00-20-00	Accounts Receivable - Hospice Private	17,940.00	0.00
1108-00-20-00	Accounts Receivable - Insurance	561.35	7,097.54
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>121,954.31</b>	<b>184,860.43</b>
<b>Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]</b>			
1106-00-20-00	Accounts Receivable - Managed Care A	45,725.50	14,466.57
1124-00-20-00	Accounts Receivable - Managed Care B	6,907.22	4,850.35
1124-00-20-81	Accounts Receivable - Managed Care B	1,425.62	2,785.93
<b>Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)</b>		<b>54,058.34</b>	<b>22,102.85</b>
<b>Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]</b>			
1104-00-20-00	Accounts Receivable - Medicare A	244,266.28	189,619.10
1110-00-20-20	Accounts Receivable - Coinsurance A	65,720.00	98,261.40
1110-00-20-30	Accounts Receivable - Coinsurance A	8,113.80	18,664.18
1110-00-20-50	Accounts Receivable - Coinsurance A	974.00	39,842.80
1110-00-20-80	Accounts Receivable - Coinsurance A	1,137.97	893.76
1122-00-20-80	Accounts Receivable - Medicare B	18,694.04	11,789.24
<b>Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care</b>		<b>338,906.09</b>	<b>359,070.48</b>
<b>Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]</b>			
1112-00-20-00	Accounts Receivable - Medicaid	301,849.00	167,366.71
1114-00-20-00	Accounts Receivable - Medicaid Resources	34,529.11	31,426.59
1118-00-20-00	Accounts Receivable - Medicaid Pending	106,930.35	131,312.52
1120-00-20-00	Accounts Receivable - Hospice Medicaid	2,582.13	1,397.19
1120-00-20-41	Accounts Receivable - Hospice Medicaid	16,626.16	19,848.69
<b>Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care</b>		<b>462,516.75</b>	<b>351,351.70</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>977,435.49</b>	<b>917,385.46</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
1140-00-00-00	Allowance for Doubtful Accounts	(406,872.15)	(487,573.40)
<b>Subtotal : None</b>		<b>(406,872.15)</b>	<b>(487,573.40)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(406,872.15)</b>	<b>(487,573.40)</b>
<b>Group : [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>		
<b>Subgroup : None</b>			
1600-00-00-00	Due from Carmelite Sisters	180.00	2,034.95
2501-00-00-00	Due to Carmelite System	(22,349.69)	(28,367.30)
<b>Subtotal : None</b>		<b>(22,169.69)</b>	<b>(26,332.35)</b>
<b>Total [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>	<b>(22,169.69)</b>	<b>(26,332.35)</b>
<b>Group : [S6L1.11C1]</b>	<b>Other Receivables</b>		
<b>Subgroup : None</b>			
1128-00-00-00	Accounts Receivable - Other	41,490.51	0.00
1230-00-00-00	Accounts Receivable - Non Residents	8,000.00	0.00
<b>Subtotal : None</b>		<b>49,490.51</b>	<b>0.00</b>
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>49,490.51</b>	<b>0.00</b>
<b>Group : [S6L1.13C1]</b>	<b>Prepaid Insurance</b>		
<b>Subgroup : None</b>			
1500-00-20-00	Prepaid Insurance	19,780.49	9,922.15
<b>Subtotal : None</b>		<b>19,780.49</b>	<b>9,922.15</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>19,780.49</b>	<b>9,922.15</b>
<b>Group : [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>		
<b>Subgroup : None</b>			
1510-00-00-00	Prepaid Expenses	8,640.25	8,269.50
<b>Subtotal : None</b>		<b>8,640.25</b>	<b>8,269.50</b>
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>8,640.25</b>	<b>8,269.50</b>

<b>Group : [S6L1.17C1] Other Current Assets</b>			
<b>Subgroup : None</b>			
1090-00-00-00	Trust Fund	17,304.61	9,987.98
1799-00-00-00	Fixed Asset Accrual Account	0.00	24,431.25
<b>Subtotal : None</b>		<b>17,304.61</b>	<b>34,419.23</b>
<b>Total [S6L1.17C1]</b>	<b>Other Current Assets</b>	<b>17,304.61</b>	<b>34,419.23</b>
<b>Group : [S6L2.1C1] Land</b>			
<b>Subgroup : None</b>			
1700-00-20-00	Land	23,873.36	23,873.36
<b>Subtotal : None</b>		<b>23,873.36</b>	<b>23,873.36</b>
<b>Total [S6L2.1C1]</b>	<b>Land</b>	<b>23,873.36</b>	<b>23,873.36</b>
			0.00
<b>Group : [S6L2.2C1] Building</b>			
<b>Subgroup : [S6L2.2C1] Building Costs</b>			
1702-00-20-00	Building	5,306,961.22	5,297,561.22
1702-00-20-19	Building	6,137.46	6,137.46
<b>Subtotal [S6L2.2C1A] Building Costs</b>		<b>5,313,098.68</b>	<b>5,303,698.68</b>
			9,400.00
<b>Subgroup : [S6L2.2C1A/D] Building</b>			
1722-00-20-00	Accum. Deprec. - Building	(1,372,202.14)	(1,229,952.30)
1722-00-20-19	Accum. Deprec. - Building	(4,398.51)	(3,171.02)
<b>Subtotal [S6L2.2C1B] A/D Building</b>		<b>(1,376,600.65)</b>	<b>(1,233,123.32)</b>
			(143,477.33)
<b>Total [S6L2.2C1]</b>	<b>Building</b>	<b>3,936,498.03</b>	<b>4,070,575.36</b>
<b>Group : [S6L2.3C1] Improvements - Cost</b>			
<b>Subgroup : [S6L2.3C1] Building Improvements</b>			
1703-00-20-00	Building Improvements	134,180.45	134,180.45
<b>Subtotal [S6L2.3C1A] Building Improvements</b>		<b>134,180.45</b>	<b>134,180.45</b>
			0.00
<b>Subgroup : [S6L2.3C1] Other Improvements</b>			
1701-00-20-00	Land and Land Improvements	127,883.61	117,383.61
<b>Subtotal [S6L2.3C1C] Other Improvements</b>		<b>127,883.61</b>	<b>117,383.61</b>
			10,500.00
<b>Subgroup : [S6L2.3C1A/D] Building Improvements</b>			
1723-00-20-00	Accum. Deprec. - Building Improvements	(96,734.86)	(83,356.37)
<b>Subtotal [S6L2.3C1D] A/D Building Improvements</b>		<b>(96,734.86)</b>	<b>(83,356.37)</b>
			(13,378.49)
<b>Subgroup : [S6L2.3C1A/D] Leasehold Improvements</b>			
1721-00-20-00	Accum. Deprec. - Land Improvements	(61,579.65)	(52,421.53)
<b>Subtotal [S6L2.3C1E] A/D Leasehold Improvements</b>		<b>(61,579.65)</b>	<b>(52,421.53)</b>
			(9,158.12)
<b>Total [S6L2.3C1]</b>	<b>Improvements - Cost</b>	<b>103,749.55</b>	<b>115,786.16</b>
<b>Group : [S6L2.4C1] Equipment</b>			
<b>Subgroup : [S6L2.4C1] Equipment Cost</b>			
1704-00-20-00	Equipment	1,269,732.04	1,201,854.87
1704-00-20-19	Equipment	31,984.45	31,984.45
<b>Subtotal [S6L2.4C1A] Equipment Cost</b>		<b>1,301,716.49</b>	<b>1,233,839.32</b>
			67,877.17
<b>Subgroup : [S6L2.4C1A/D] Equipment</b>			
1724-00-20-00	Accum. Deprec. - Equipment	(1,167,261.49)	(1,148,766.68)
1724-00-20-19	Accum. Deprec. - Equipment	(15,851.97)	(12,412.18)
<b>Subtotal [S6L2.4C1b] A/D Equipment</b>		<b>(1,183,113.46)</b>	<b>(1,161,178.86)</b>
			(21,934.60)
<b>Total [S6L2.4C1]</b>	<b>Equipment</b>	<b>118,603.03</b>	<b>72,660.46</b>
<b>Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets</b>			
<b>Subgroup : [S6L3.3C1] Utility Deposits</b>			
1860-00-00-00	Deposits	3,120.00	3,120.00
<b>Subtotal [S6L3.3C1D] Utility Deposits</b>		<b>3,120.00</b>	<b>3,120.00</b>
<b>Total [S6L3.3C1]</b>	<b>Other Deferred Charges and Non Current Assets</b>	<b>3,120.00</b>	<b>3,120.00</b>
<b>Group : [S6L3.4C1] Construction in Progress</b>			
<b>Subgroup : None</b>			
1755-00-00-00	Construction in Process	30,615.39	0.00
<b>Subtotal : None</b>		<b>30,615.39</b>	<b>0.00</b>
<b>Total [S6L3.4C1]</b>	<b>Construction in Progress</b>	<b>30,615.39</b>	<b>0.00</b>
<b>Group : [S6L5.1C1] Trade Payable</b>			
<b>Subgroup : None</b>			
2000-00-00-00	Accounts Payable - Trade	(465,127.86)	(332,306.43)
2020-00-00-00	Resident Credit Balances	(32,969.36)	(29,296.60)
<b>Subtotal : None</b>		<b>(498,097.22)</b>	<b>(361,603.03)</b>
<b>Total [S6L5.1C1]</b>	<b>Trade Payable</b>	<b>(498,097.22)</b>	<b>(361,603.03)</b>
<b>Group : [S6L5.2C1] Accrued Expenses</b>			
<b>Subgroup : None</b>			
2005-00-00-00	Accrued Expenses - other	(164,352.55)	(108,066.32)
<b>Subtotal : None</b>		<b>(164,352.55)</b>	<b>(108,066.32)</b>
<b>Total [S6L5.2C1]</b>	<b>Accrued Expenses</b>	<b>(164,352.55)</b>	<b>(108,066.32)</b>

<b>Group : [S6L5.4C1] Patient Funds Due</b>			
<b>Subgroup : [S6L5.4C1] Patient Funds Due ( Self Pay)</b>			
2010-00-00-00	Resident Trust Funds	(17,304.61)	(9,987.98)
<b>Subtotal [S6L5.4C1A] Patient Funds Due ( Self Pay)</b>		<b>(17,304.61)</b>	<b>(9,987.98)</b>
<b>Total [S6L5.4C1] Patient Funds Due</b>		<b>(17,304.61)</b>	<b>(9,987.98)</b>
<b>Group : [S6L5.7C1] Accrued Salaries &amp; Payroll Liabilities</b>			
<b>Subgroup : [S6L5.7C1] Accrued Salaries</b>			
2100-00-00-00	Accrued Salaries	(71,448.04)	(56,950.47)
2105-00-00-00	Accrued Vacation	(151,490.89)	(156,810.02)
<b>Subtotal [S6L5.7C1A] Accrued Salaries</b>		<b>(222,938.93)</b>	<b>(213,760.49)</b>
<b>Subgroup : [S6L5.7C1] Other Payroll Liabilities</b>			
2265-00-00-00	Payroll Liability - Advances	(1,180.55)	0.00
<b>Subtotal [S6L5.7C1D] Other Payroll Liabilities</b>		<b>(1,180.55)</b>	<b>0.00</b>
<b>Total [S6L5.7C1] Accrued Salaries &amp; Payroll Liabilities</b>		<b>(224,119.48)</b>	<b>(213,760.49)</b>
<b>Group : [S6L5.10C1] Other Current Liabilities</b>			
<b>Subgroup : None</b>			
2030-00-00-00	Bed Tax fee	(129,729.44)	(106,602.00)
2090-00-00-00	Short Term Liabilities - other	0.00	(1,346.95)
<b>Subtotal : None</b>		<b>(129,729.44)</b>	<b>(107,948.95)</b>
<b>Total [S6L5.10C1] Other Current Liabilities</b>		<b>(129,729.44)</b>	<b>(107,948.95)</b>
<b>Group : [S6L6.1C1] Mortgage Payable</b>			
<b>Subgroup : None</b>			
2459-00-00-00	Current Portion LT Debt - Related Party Loan	(165,000.00)	(160,000.00)
2620-00-00-00	LT Debt - Related Party Loan	(3,011,643.00)	(3,101,643.00)
<b>Subtotal : None</b>		<b>(3,176,643.00)</b>	<b>(3,261,643.00)</b>
<b>Total [S6L6.1C1] Mortgage Payable</b>		<b>(3,176,643.00)</b>	<b>(3,261,643.00)</b>
			85,000.00
<b>Group : [S6L8A.1C1] Net Assets Without Donor Restrictions</b>			
<b>Subgroup : None</b>			
3099-00-00-00	Unrestricted Net Assets - Prior Year Earnings	(2,757,717.21)	(2,764,812.18)
3099-00-10-00	Unrestricted Net Assets - Prior Year Earnings	100.00	100.00
3099-00-20-00	Unrestricted Net Assets - Prior Year Earnings	3,106,062.86	2,810,809.89
3099-00-20-10	Unrestricted Net Assets - Prior Year Earnings	(13,750,583.24)	(11,628,984.33)
3099-00-20-11	Unrestricted Net Assets - Prior Year Earnings	(580,751.89)	(511,115.88)
3099-00-20-12	Unrestricted Net Assets - Prior Year Earnings	(53,136.89)	(77,484.08)
3099-00-20-19	Unrestricted Net Assets - Prior Year Earnings	(2,676,134.07)	(2,231,019.77)
3099-00-20-20	Unrestricted Net Assets - Prior Year Earnings	(112,836.87)	(45,774.99)
3099-00-20-30	Unrestricted Net Assets - Prior Year Earnings	(25,556,963.59)	(22,866,264.01)
3099-00-20-31	Unrestricted Net Assets - Prior Year Earnings	(2,271.97)	(2,271.97)
3099-00-20-39	Unrestricted Net Assets - Prior Year Earnings	(87,908.99)	30,472.35
3099-00-20-40	Unrestricted Net Assets - Prior Year Earnings	(273,826.70)	(238,406.70)
3099-00-20-41	Unrestricted Net Assets - Prior Year Earnings	(496,989.27)	(406,380.26)
3099-00-20-50	Unrestricted Net Assets - Prior Year Earnings	(10,014,669.95)	(8,033,934.27)
3099-00-20-80	Unrestricted Net Assets - Prior Year Earnings	(282,839.57)	(308,658.86)
3099-00-20-81	Unrestricted Net Assets - Prior Year Earnings	2,656.28	1,598.81
3099-00-30-00	Unrestricted Net Assets - Prior Year Earnings	147.00	0.00
3099-10-20-00	Unrestricted Net Assets - Prior Year Earnings	18,309,710.75	15,149,594.13
3099-10-20-10	Unrestricted Net Assets - Prior Year Earnings	1,440,549.46	1,280,513.53
3099-10-20-11	Unrestricted Net Assets - Prior Year Earnings	36,902.84	36,902.84
3099-10-20-19	Unrestricted Net Assets - Prior Year Earnings	356,332.66	375,456.20
3099-10-20-20	Unrestricted Net Assets - Prior Year Earnings	956,927.79	868,546.41
3099-10-20-30	Unrestricted Net Assets - Prior Year Earnings	87,191.38	72,926.94
3099-10-20-39	Unrestricted Net Assets - Prior Year Earnings	158.50	0.00
3099-10-20-40	Unrestricted Net Assets - Prior Year Earnings	168.15	0.00
3099-10-20-41	Unrestricted Net Assets - Prior Year Earnings	217.38	25.38
3099-10-20-50	Unrestricted Net Assets - Prior Year Earnings	18,913.06	13,942.49
3099-10-20-80	Unrestricted Net Assets - Prior Year Earnings	4,122.12	4,122.12
3099-10-24-00	Unrestricted Net Assets - Prior Year Earnings	1,398,507.71	1,398,507.71
3099-11-20-00	Unrestricted Net Assets - Prior Year Earnings	2,878,112.47	2,523,285.90
3099-11-20-10	Unrestricted Net Assets - Prior Year Earnings	659.48	659.48
3099-11-20-20	Unrestricted Net Assets - Prior Year Earnings	110,171.56	107,244.16
3099-14-20-00	Unrestricted Net Assets - Prior Year Earnings	1,211,021.62	1,205,106.62
3099-14-20-10	Unrestricted Net Assets - Prior Year Earnings	(1,848,157.40)	(1,648,703.59)
3099-14-20-11	Unrestricted Net Assets - Prior Year Earnings	57,660.45	44,509.84
3099-14-20-12	Unrestricted Net Assets - Prior Year Earnings	(35,184.68)	(10,875.49)
3099-14-20-20	Unrestricted Net Assets - Prior Year Earnings	(10,006.70)	(7,382.47)
3099-14-20-30	Unrestricted Net Assets - Prior Year Earnings	(16,613.46)	(11,506.04)
3099-14-20-31	Unrestricted Net Assets - Prior Year Earnings	(142.72)	(142.72)
3099-14-20-40	Unrestricted Net Assets - Prior Year Earnings	325.47	696.03
3099-14-20-41	Unrestricted Net Assets - Prior Year Earnings	1,141.99	608.64
3099-14-20-50	Unrestricted Net Assets - Prior Year Earnings	(9,585.99)	(11,722.05)
3099-14-20-80	Unrestricted Net Assets - Prior Year Earnings	(303,468.80)	(245,915.97)
3099-14-20-81	Unrestricted Net Assets - Prior Year Earnings	(20,039.76)	(9,444.31)
3099-16-20-00	Unrestricted Net Assets - Prior Year Earnings	584,977.75	535,990.34
3099-18-20-00	Unrestricted Net Assets - Prior Year Earnings	556.44	556.44
3099-20-10-00	Unrestricted Net Assets - Prior Year Earnings	80.00	80.00
3099-20-20-00	Unrestricted Net Assets - Prior Year Earnings	756,859.82	639,879.99
3099-21-00-00	Unrestricted Net Assets - Prior Year Earnings	182.10	182.10

3099-21-20-00	Unrestricted Net Assets - Prior Year Earnings	1,336,483.53	1,118,414.02
3099-22-20-00	Unrestricted Net Assets - Prior Year Earnings	108,585.55	105,639.63
3099-22-20-20	Unrestricted Net Assets - Prior Year Earnings	39.28	39.28
3099-22-22-00	Unrestricted Net Assets - Prior Year Earnings	1,960.00	1,960.00
3099-30-00-00	Unrestricted Net Assets - Prior Year Earnings	1,448.07	1,448.07
3099-30-20-00	Unrestricted Net Assets - Prior Year Earnings	2,136,493.82	1,968,347.26
3099-30-20-19	Unrestricted Net Assets - Prior Year Earnings	1,907.35	1,907.35
3099-30-30-00	Unrestricted Net Assets - Prior Year Earnings	64.75	64.75
3099-31-20-00	Unrestricted Net Assets - Prior Year Earnings	1,386,665.14	1,195,152.54
3099-31-30-00	Unrestricted Net Assets - Prior Year Earnings	3,998.24	3,998.24
3099-32-20-00	Unrestricted Net Assets - Prior Year Earnings	2,807,463.36	2,393,523.71
3099-40-00-00	Unrestricted Net Assets - Prior Year Earnings	56.81	56.81
3099-40-20-00	Unrestricted Net Assets - Prior Year Earnings	4,577,940.46	3,867,357.88
3099-40-20-10	Unrestricted Net Assets - Prior Year Earnings	61.86	0.00
3099-40-20-19	Unrestricted Net Assets - Prior Year Earnings	3,178.35	7,053.35
3099-43-20-00	Unrestricted Net Assets - Prior Year Earnings	1,419,250.17	1,170,319.00
3099-43-20-10	Unrestricted Net Assets - Prior Year Earnings	916.79	916.79
3099-43-20-19	Unrestricted Net Assets - Prior Year Earnings	612.71	612.71
3099-43-20-20	Unrestricted Net Assets - Prior Year Earnings	47.80	47.80
3099-43-30-00	Unrestricted Net Assets - Prior Year Earnings	187.30	187.30
3099-43-40-00	Unrestricted Net Assets - Prior Year Earnings	(60.06)	(60.06)
3099-44-20-00	Unrestricted Net Assets - Prior Year Earnings	902,366.56	786,315.01
3099-44-20-19	Unrestricted Net Assets - Prior Year Earnings	1,454.12	1,454.12
3099-49-20-00	Unrestricted Net Assets - Prior Year Earnings	17,926.60	17,158.82
3099-50-20-00	Unrestricted Net Assets - Prior Year Earnings	5,174,373.73	4,398,166.07
3099-50-20-10	Unrestricted Net Assets - Prior Year Earnings	1,100.00	1,100.00
3099-50-20-19	Unrestricted Net Assets - Prior Year Earnings	408,460.44	275,860.44
3099-50-20-20	Unrestricted Net Assets - Prior Year Earnings	192.41	192.41
3099-52-20-00	Unrestricted Net Assets - Prior Year Earnings	944,568.14	819,611.19
3099-52-20-19	Unrestricted Net Assets - Prior Year Earnings	767.52	767.52
3099-55-00-00	Unrestricted Net Assets - Prior Year Earnings	5,078.50	5,078.50
3099-55-20-00	Unrestricted Net Assets - Prior Year Earnings	1,816,532.73	1,686,872.15
3099-57-20-00	Unrestricted Net Assets - Prior Year Earnings	1,544,087.58	1,307,333.37
3099-57-20-10	Unrestricted Net Assets - Prior Year Earnings	14.58	14.58
3099-57-20-19	Unrestricted Net Assets - Prior Year Earnings	2,058.70	46,058.70
3099-57-20-20	Unrestricted Net Assets - Prior Year Earnings	497.09	497.09
3099-58-20-00	Unrestricted Net Assets - Prior Year Earnings	529,847.74	472,975.51
3099-58-20-19	Unrestricted Net Assets - Prior Year Earnings	1,080.96	1,080.96
3099-59-20-00	Unrestricted Net Assets - Prior Year Earnings	956,571.16	780,367.15
3099-84-20-00	Unrestricted Net Assets - Prior Year Earnings	889.91	857.51
3099-85-20-00	Unrestricted Net Assets - Prior Year Earnings	702.49	702.49
3099-90-20-00	Unrestricted Net Assets - Prior Year Earnings	(543,596.65)	(543,101.65)
3099-90-30-00	Unrestricted Net Assets - Prior Year Earnings	(6,846.00)	0.00
3099-90-90-00	Unrestricted Net Assets - Prior Year Earnings	(661.19)	(2,150.83)
3099-91-20-00	Unrestricted Net Assets - Prior Year Earnings	234.98	72.99
<b>Subtotal : None</b>		<b>(2,024,409.25)</b>	<b>(2,064,211.07)</b>
<b>Total [S6L8A.1C1]</b>	<b>Net Assets Without Donor Restrictions</b>	<b>(2,024,409.25)</b>	<b>(2,064,211.07)</b>
<b>Group : [S6L8A.1C2] Net Assets With Donor Restrictions</b>			
<b>Subgroup : None</b>			
3100-90-20-00	Net Assets - Temporarily Restricted	(14,291.57)	(9,577.62)
3100-90-30-00	Net Assets - Temporarily Restricted	6,846.00	0.00
<b>Subtotal : None</b>		<b>(7,445.57)</b>	<b>(9,577.62)</b>
<b>Total [S6L8A.1C2]</b>	<b>Net Assets With Donor Restrictions</b>	<b>(7,445.57)</b>	<b>(9,577.62)</b>
<b>Group : [S2L1.1C1] Private Pay</b>			
<b>Subgroup : None</b>			
4040-00-20-40	Room and Board, Hospice Private	(275,005.00)	(35,420.00)
4050-00-20-50	Room and Board, Private	(1,612,345.00)	(2,055,830.00)
5350-00-20-50	PY - Reim Adj, Private	(22,750.00)	240.00
<b>Subtotal : None</b>		<b>(1,910,100.00)</b>	<b>(2,091,010.00)</b>
<b>Total [S2L1.1C1]</b>	<b>Private Pay</b>	<b>(1,910,100.00)</b>	<b>(2,091,010.00)</b>
<b>Group : [S2L1.3C1] Commerical Non Managed Care</b>			
<b>Subgroup : None</b>			
4020-00-20-20	Room and Board, Insurance	(5,862.90)	(69,166.33)
5020-00-20-20	CA Room and Board, Insurance	(630.00)	3,239.48
<b>Subtotal : None</b>		<b>(6,492.90)</b>	<b>(65,926.85)</b>
<b>Total [S2L1.3C1]</b>	<b>Commerical Non Managed Care</b>	<b>(6,492.90)</b>	<b>(65,926.85)</b>
<b>Group : [S2L1.4C1] Medicare-Fee-For-Service</b>			
<b>Subgroup : None</b>			
4010-00-20-10	Room and Board, Skilled Medicare	(1,526,765.00)	(1,613,630.00)
5010-00-20-10	CA Room and Board, Skilled Medicare	(1,013,388.26)	(1,096,677.02)
5210-00-20-10	CY - Reim Adj, Skilled Medicare	45,241.93	32,117.42
5310-00-20-10	PY - Reim Adj, Skilled Medicare	(2,543.83)	(1,137.69)
<b>Subtotal : None</b>		<b>(2,497,455.16)</b>	<b>(2,679,327.29)</b>
<b>Total [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>	<b>(2,497,455.16)</b>	<b>(2,679,327.29)</b>
<b>Group : [S2L1.5C1] Medicare Managed Care (Part C)</b>			
<b>Subgroup : None</b>			
4011-00-20-11	Room and Board, Skilled Managed Care	(60,890.00)	(56,876.62)
5011-00-20-11	CA Room and Board, Skilled Managed Care	(22,961.40)	(22,830.46)
5211-00-20-11	CY - Reim Adj, Skilled Managed Care	17.82	18.29
5311-00-20-11	PY - Reim Adj, Skilled Managed Care	38.40	0.00

<b>Subtotal : None</b>		<u>(83,795.18)</u>	<u>(79,688.79)</u>
<b>Total [S2L1.5C1] Medicare Managed Care (Part C)</b>		<u>(83,795.18)</u>	<u>(79,688.79)</u>
<b>Group : [S2L1.6C1] MassHealth Fee-for-Service</b>			
<b>Subgroup : None</b>			
4030-00-20-30	Room and Board, Medicaid	(4,140,283.90)	(3,248,460.00)
4035-00-20-39	Room and Board, Medicaid Pending	(146,520.00)	(284,550.00)
5030-00-20-30	CA Room and Board, Medicaid	1,394,484.76	1,166,480.23
5035-00-20-39	CA Room and Board, Medicaid Pending	23,388.90	124,323.22
5330-00-20-30	PY - Reim Adj, Medicaid	(198,192.68)	(36,096.00)
5335-00-20-39	PY - Reim Adj, Medicaid Pending	184,466.34	42,060.44
<b>Subtotal : None</b>		<u>(2,882,656.58)</u>	<u>(2,236,242.11)</u>
<b>Total [S2L1.6C1] MassHealth Fee-for-Service</b>		<u>(2,882,656.58)</u>	<u>(2,236,242.11)</u>
<b>Group : [S2L1.12C1] Medicaid Patient Paid Amount</b>			
<b>Subgroup : None</b>			
4050-010.01	MEDICAID RESOURCE REVENUE	(675,616.00)	(578,490.00)
<b>Subtotal : None</b>		<u>(675,616.00)</u>	<u>(578,490.00)</u>
<b>Total [S2L1.12C1] Medicaid Patient Paid Amount</b>		<u>(675,616.00)</u>	<u>(578,490.00)</u>
<b>Group : [S2L1.15C1] Other Payer Revenue</b>			
<b>Subgroup : None</b>			
4041-00-20-41	Room and Board, Hospice Medicaid	(56,412.70)	(107,683.70)
5040-50-20-00	CA Room and Board, Hospice Private	378.80	0.00
5041-00-20-41	CA Room and Board, Hospice Medicaid	9,240.65	21,046.47
5341-00-20-41	PY - Reim Adj, Hospice Medicaid	(941.55)	(3,971.78)
<b>Subtotal : None</b>		<u>(47,734.80)</u>	<u>(90,609.01)</u>
<b>Total [S2L1.15C1] Other Payer Revenue</b>		<u>(47,734.80)</u>	<u>(90,609.01)</u>
<b>Group : [S2L1.1C2] Ancillary-Private Pay</b>			
<b>Subgroup : None</b>			
4150-14-20-50	Physical Therapy, Private	(3,234.63)	(1,036.52)
4440-00-20-40	Pharmacy, Hospice Private	(271.79)	0.00
5150-00-20-50	CA Ancillary, Private	534.63	210.32
<b>Subtotal : None</b>		<u>(2,971.79)</u>	<u>(826.20)</u>
<b>Total [S2L1.1C2] Ancillary-Private Pay</b>		<u>(2,971.79)</u>	<u>(826.20)</u>
<b>Group : [S2L1.3C2] Ancillary-Commercial Non Managed Care</b>			
<b>Subgroup : None</b>			
4120-14-20-20	Physical Therapy, Insurance	0.00	(1,156.30)
4220-14-20-20	Occupational Therapy, Insurance	0.00	(1,467.93)
4420-00-20-20	Pharmacy, Insurance	0.00	(1,097.03)
<b>Subtotal : None</b>		<u>0.00</u>	<u>(3,721.26)</u>
<b>Total [S2L1.3C2] Ancillary-Commercial Non Managed Care</b>		<u>0.00</u>	<u>(3,721.26)</u>
<b>Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service</b>			
<b>Subgroup : None</b>			
4110-14-20-10	Physical Therapy, Skilled Medicare	(237,469.00)	(250,847.80)
4110-14-20-12	Physical Therapy, Skilled Medicare	0.00	(10,018.96)
4180-14-20-80	Physical Therapy, Medicare Part B	(166,882.82)	(104,445.71)
4210-14-20-10	Occupational Therapy, Skilled Medicare	(264,043.83)	(296,437.91)
4280-14-20-80	Occupational Therapy, Medicare Part B	(79,945.03)	(49,500.56)
4310-14-20-10	Speech Therapy, Skilled Medicare	(40,316.06)	(10,387.95)
4380-14-20-80	Speech Therapy, Medicare Part B	(59,986.77)	(8,783.54)
4410-00-20-10	Pharmacy, Skilled Medicare	(127,238.57)	(142,508.08)
4510-00-20-10	Radiology, Skilled Medicare	(3,523.00)	(4,006.00)
4610-00-20-10	Laboratory, Skilled Medicare	(6,500.65)	(7,910.85)
5110-00-20-10	CA Ancillary, Skilled Medicare	677,601.32	713,690.53
5180-00-20-80	CA Ancillary, Medicare Part B	47,883.67	25,819.29
5650-00-20-10	Oxygen, Skilled Medicare	(548.10)	(308.00)
5651-00-20-20	Oxygen, Non Skilled Medicare	0.00	(38.00)
<b>Subtotal : None</b>		<u>(260,968.84)</u>	<u>(145,683.54)</u>
<b>Total [S2L1.4C2] Ancillary-Medicare Fee-for-Service</b>		<u>(260,968.84)</u>	<u>(145,683.54)</u>
<b>Group : [S2L1.5C2] Ancillary-Medicare Managed Care (Part C)</b>			
<b>Subgroup : None</b>			
4111-14-20-11	Physical Therapy, Skilled Managed Care	(1,877.98)	(3,563.44)
4181-14-20-81	Physical Therapy, Managed Care Part B	(6,913.18)	(5,272.08)
4211-14-20-11	Occupational Therapy, Skilled Managed Care	(1,749.25)	(5,024.58)
4212-14-20-12	Occupational Therapy, Skilled Insurance	0.00	(12,956.97)
4281-14-20-81	Occupational Therapy, Managed Care Part B	(5,687.63)	(3,158.23)
4311-14-20-11	Speech Therapy, Skilled Managed Care	0.00	(1,464.85)
4312-14-20-12	Speech Therapy, Skilled Insurance	0.00	(1,333.26)
4381-14-20-81	Speech Therapy, Managed Care Part B	(4,799.13)	(2,165.14)
4411-00-20-11	Pharmacy, Skilled Managed Care	(1,402.42)	(2,136.40)
4412-00-20-12	Pharmacy, Skilled Insurance	0.00	(2,699.43)
4481-00-20-81	Pharmacy, Managed Care Part B	(523.76)	0.00
4611-00-20-11	Laboratory, Skilled Managed Care	(21.14)	(84.45)
4612-00-20-12	Laboratory, Skilled Insurance	0.00	(94.83)
5111-00-20-11	CA Ancillary, Skilled Managed Care	5,050.79	11,754.74
5112-00-20-12	CA Ancillary, Skilled Insurance	0.00	27,141.45
5181-00-20-81	CA Ancillary, Managed Care Part B	2,587.79	1,057.47
<b>Subtotal : None</b>		<u>(15,335.91)</u>	<u>0.00</u>
<b>Total [S2L1.5C2] Ancillary-Medicare Managed Care (Part C)</b>		<u>(15,335.91)</u>	<u>0.00</u>

<b>Group : [S2L1.6C2] Ancillary-MassHealth Fee-for-Service</b>			
<b>Subgroup : None</b>			
4130-14-20-30	Physical Therapy, Medicaid	(5,319.18)	(4,417.32)
4230-14-20-30	Occupational Therapy, Medicaid	(334.11)	(1,173.94)
4330-14-20-30	Speech Therapy, Medicaid	(4,354.68)	0.00
4430-00-20-30	Pharmacy, Medicaid	(17,276.79)	(6,239.88)
4435-00-20-39	Pharmacy, Medicaid Pending	38.03	(345.14)
4630-00-20-30	Laboratory, Medicaid	0.00	(20.41)
5130-00-20-30	CA Ancillary, Medicaid	27,828.66	11,851.55
5135-00-20-39	CA Ancillary, Medicaid Pending	(38.03)	345.14
5651-00-20-30	Oxygen, Non Skilled Medicare	(543.90)	(654.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(654.00)</b>
<b>Total [S2L1.6C2] Ancillary-MassHealth Fee-for-Service</b>		<b>0.00</b>	<b>(654.00)</b>
<b>Group : [S2L1.15C2] Ancillary-Other Payer Revenue</b>			
<b>Subgroup : None</b>			
4441-00-20-41	Pharmacy, Hospice Medicaid	(688.98)	(88.58)
5141-00-20-41	CA Ancillary, Hospice Medicaid	688.98	88.58
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S2L1.15C2] Ancillary-Other Payer Revenue</b>		<b>0.00</b>	<b>0.00</b>
<b>Group : [S2L3.2C1] Endowment &amp; Other Non Recoverable Revenue</b>			
<b>Subgroup : None</b>			
9160-90-20-00	Donations	(7,269.02)	(2,220.00)
9164-00-20-19	Donations - Temporarily Restricted	(238,808.80)	(454,383.90)
9164-90-20-00	Donations - Temporarily Restricted	(1,725.00)	0.00
9300-00-20-19	Temp Rest Income Released Into Operations	(235,819.85)	(454,383.90)
9300-90-20-00	Temp Rest Income Released Into Operations	(6,846.00)	0.00
9302-00-20-19	Temp Restricted Releases From Restriction	235,819.85	454,383.90
9302-90-20-00	Temp Restricted Releases From Restriction	6,846.00	0.00
<b>Subtotal : None</b>		<b>(247,802.82)</b>	<b>(456,603.90)</b>
<b>Total [S2L3.2C1] Endowment &amp; Other Non Recoverable Revenue</b>		<b>(247,802.82)</b>	<b>(456,603.90)</b>
<b>Group : [S2L3.7C1] Interest Income</b>			
<b>Subgroup : None</b>			
9210-00-20-00	Interest Income	(54.81)	(68.91)
<b>Subtotal : None</b>		<b>(54.81)</b>	<b>(68.91)</b>
<b>Total [S2L3.7C1] Interest Income</b>		<b>(54.81)</b>	<b>(68.91)</b>
<b>Group : [S2L3.9C1] Administrative &amp; General Recoverable Income</b>			
<b>Subgroup : None</b>			
5790-00-00-00	Miscellaneous Income	0.00	(420.06)
5790-50-20-00	Miscellaneous Income	(1.01)	0.00
<b>Subtotal : None</b>		<b>(1.01)</b>	<b>(420.06)</b>
<b>Total [S2L3.9C1] Administrative &amp; General Recoverable Income</b>		<b>(1.01)</b>	<b>(420.06)</b>
<b>Group : [S2L3.11C1] Variable Recoverable Income</b>			
<b>Subgroup : None</b>			
5610-00-20-50	Personal Supplies	(3,870.25)	(1,245.00)
5778-00-00-00	Rebates and Refunds	428.09	(895.98)
5778-00-20-00	Rebates and Refunds	(14,038.92)	(16,466.98)
5778-40-20-00	Rebates and Refunds	(10.02)	57.71
5790-00-20-00	Miscellaneous Income	(14,866.43)	(4,009.56)
<b>Subtotal : None</b>		<b>(32,357.53)</b>	<b>(22,559.81)</b>
<b>Total [S2L3.11C1] Variable Recoverable Income</b>		<b>(32,357.53)</b>	<b>(22,559.81)</b>
<b>Group : [S3L1.1C1] Director of Nurses Salary</b>			
<b>Subgroup : None</b>			
6110-10-20-00	Director of Nursing	0.00	5,616.73
6110-11-20-00	Director of Nursing	124,042.87	112,077.50
<b>Subtotal : None</b>		<b>124,042.87</b>	<b>117,694.23</b>
<b>Total [S3L1.1C1] Director of Nurses Salary</b>		<b>124,042.87</b>	<b>117,694.23</b>
<b>Group : [S3L1.7C1] Registered Nurses Salaries</b>			
<b>Subgroup : None</b>			
6310-10-20-00	RN	109,117.28	134,804.79
6310-11-20-00	RN	0.00	480.50
6311-10-20-00	RN - OT	4,935.31	2,165.59
6312-10-20-00	RN - Shift	3,885.71	4,710.98
6313-10-20-00	RN - Vacation	9,675.75	5,612.27
6313-10-20-20	RN - Vacation	(3,127.25)	3,127.25
6314-10-20-00	RN - Sick	187.45	0.00
6315-10-20-00	RN - Holiday	4,612.54	2,847.40
6316-10-20-00	RN - Bonus	2,569.01	6,182.84
6317-10-20-00	RN - Orientation	1,837.06	1,627.00
6317-11-20-00	RN - Orientation	0.00	330.75
6318-10-20-00	RN - Other	548.54	422.83
<b>Subtotal : None</b>		<b>134,241.40</b>	<b>162,312.20</b>
<b>Total [S3L1.7C1] Registered Nurses Salaries</b>		<b>134,241.40</b>	<b>162,312.20</b>
<b>Group : [S3L1.10C1] Registered Nurses Purchased Service Per Diem</b>			
<b>Subgroup : None</b>			
7312-10-20-CLA.1	RN Purch Service Per Diem	0.00	8,810.00



<b>Subtotal : None</b>		<u>0.00</u>	<u>8,810.00</u>		
<b>Total [S3L1.10C1]</b>	<b>Registered Nurses Purchased Service Per Diem</b>	<u>0.00</u>	<u>8,810.00</u>		
<b>Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff</b>					
<b>Subgroup : None</b>					
7312-10-20-00	Contract Labor - RNs	173,954.94	36,179.03		
7312-59-20-00	Contract Labor - RNs	669.49	0.00		
<b>Subtotal : None</b>		<u>174,624.43</u>	<u>36,179.03</u>		
<b>Total [S3L1.11C1]</b>	<b>Registered Nurses Purchased Service Tempory Agen</b>	<u>174,624.43</u>	<u>36,179.03</u>	174624.43	0.00
<b>Group : [S3L1.12C1] Licensed Practical Nurses Salary</b>					
<b>Subgroup : None</b>					
6250-10-20-00	Unit Manager - LPN	170,870.21	159,689.26		
6250-10-20-20	Unit Manager - LPN	(16,571.70)	16,571.70		
6320-10-20-00	LPN	464,860.24	538,936.29		
6321-10-20-00	LPN - OT	30,436.56	31,302.94		
6322-10-20-00	LPN - Shift	28,015.62	22,311.58		
6323-10-20-00	LPN - Vacation	78,464.89	14,773.97		
6323-10-20-20	LPN - Vacation	(1,845.88)	1,845.88		
6324-10-20-20	LPN - Sick	(26,639.66)	26,639.66		
6325-10-20-00	LPN - Holiday	9,907.13	12,184.67		
6326-10-20-00	LPN - Bonus	11,508.94	32,531.99		
6327-10-20-00	LPN - Orientation	2,710.95	4,783.44		
6328-10-20-00	LPN - Other	114.60	1,445.35		
<b>Subtotal : None</b>		<u>751,831.90</u>	<u>863,016.73</u>		
<b>Total [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>	<u>751,831.90</u>	<u>863,016.73</u>		
<b>Group : [S3L1.15C1] Licensed Practical Nurses Purchased Service Per Diem</b>					
<b>Subgroup : None</b>					
7314-10-20-CLA.2	LPN Purch Service Per Diem	0.00	196,327.00		
<b>Subtotal : None</b>		<u>0.00</u>	<u>196,327.00</u>		
<b>Total [S3L1.15C1]</b>	<b>Licensed Practical Nurses Purchased Service Per Die</b>	<u>0.00</u>	<u>196,327.00</u>		
<b>Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff</b>					
<b>Subgroup : None</b>					
7314-10-20-00	Contract Labor - LPNs	821,275.68	443,524.52		
<b>Subtotal : None</b>		<u>821,275.68</u>	<u>443,524.52</u>		
<b>Total [S3L1.16C1]</b>	<b>Licensed Practical Nurses Purchased Service Tempoi</b>	<u>821,275.68</u>	<u>443,524.52</u>	821275.68	0.00
<b>Group : [S3L1.17C1] Certified Nurses Aides Salaries</b>					
<b>Subgroup : None</b>					
6330-10-20-00	Nurse Aides	389,490.74	578,670.64		
6330-11-20-00	Nurse Aides	2,392.00	20,633.76		
6331-10-20-00	Nurse Aides - OT	16,841.95	24,839.03		
6331-11-20-00	Nurse Aides - OT	32.64	751.38		
6332-10-20-00	Nurse Aides - Shift	19,134.48	29,717.70		
6332-11-20-00	Nurse Aides - Shift	65.86	1,166.15		
6333-10-20-00	Nurse Aides - Vacation	65,616.76	42,588.48		
6333-10-20-20	Nurse Aides - Vacation	(17,028.90)	17,028.90		
6333-11-20-00	Nurse Aides - Vacation	0.00	(1,782.17)		
6334-10-20-20	Nurse Aides - Sick	(3,333.60)	3,333.60		
6335-10-20-00	Nurse Aides - Holiday	10,610.31	14,403.45		
6335-11-20-00	Nurse Aides - Holiday	61.87	1,197.00		
6336-10-20-00	Nurse Aides - Bonus	9,353.92	49,361.33		
6336-11-20-00	Nurse Aides - Bonus	0.00	900.00		
6337-10-20-00	Nurse Aides - Orientation	6,642.71	1,760.08		
6337-11-20-00	Nurse Aides - Orientation	128.00	236.25		
6338-10-20-00	Nurse Aides - Other	935.20	353.84		
6338-11-20-00	Nurse Aides - Other	0.00	(32.62)		
<b>Subtotal : None</b>		<u>500,943.94</u>	<u>785,126.80</u>		
<b>Total [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>	<u>500,943.94</u>	<u>785,126.80</u>		
<b>Group : [S3L1.20C1] Certified Nurses Aides Purchased Service Per Diem</b>					
<b>Subgroup : None</b>					
7316-10-20-CLA.3	Aides Purch Service Per Diem	0.00	186,003.00		
<b>Subtotal : None</b>		<u>0.00</u>	<u>186,003.00</u>		
<b>Total [S3L1.20C1]</b>	<b>Certified Nurses Aides Purchased Service Per Diem</b>	<u>0.00</u>	<u>186,003.00</u>		
<b>Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff</b>					
<b>Subgroup : None</b>					
7316-10-20-00	Contract Labor - Nurse Aides	1,039,736.09	111,246.70		
7316-59-20-00	Contract Labor - Nurse Aides	9,746.98	0.00		
<b>Subtotal : None</b>		<u>1,049,483.07</u>	<u>111,246.70</u>		
<b>Total [S3L1.21C1]</b>	<b>Certified Nurses Aides Purchased Service Tempory A</b>	<u>1,049,483.07</u>	<u>111,246.70</u>	1049483.07	0.00
<b>Group : [S3L2.1C1] Administration Salaries</b>					
<b>Subgroup : [S3L2.1C1] Administrator Salaries</b>					
6610-50-20-00	Administrator	165,920.48	148,937.13		
<b>Subtotal [S3L2.1C1A] Administrator Salaries</b>		<u>165,920.48</u>	<u>148,937.13</u>		
<b>Total [S3L2.1C1]</b>	<b>Administration Salaries</b>	<u>165,920.48</u>	<u>148,937.13</u>		
<b>Group : [S3L2.7C1] Clerical Staff Salaries</b>					
<b>Subgroup : None</b>					

6410-52-20-00	Admissions Director	52,268.37	46,977.06
6410-55-20-00	Admissions Director	15,653.02	24,761.76
6420-52-20-00	Admissions Coordinator	0.00	116.00
6620-49-20-00	Finance	0.00	567.88
6620-55-20-00	Finance	47,519.83	48,108.89
6620-59-20-00	Finance	0.00	329.30
6621-49-20-00	Finance - OT	0.00	28.18
6621-55-20-00	Finance - OT	346.77	317.39
6622-55-20-00	Finance - Shift	5.25	0.00
6623-55-20-00	Finance - Vacation	6,217.41	5,663.94
6625-55-20-00	Finance - Holiday	552.68	384.24
6626-55-20-00	Finance - Bonus	76.44	1,200.00
6628-55-20-00	Finance - Other	203.28	0.00
6630-57-20-00	HR	53,426.65	52,641.71
6633-57-20-00	HR - Vacation	15,599.78	3,062.59
6634-57-20-00	HR - Sick	(6,119.71)	6,119.71
6635-57-20-00	HR - Holiday	235.60	235.60
6636-57-20-00	HR - Bonus	71.40	150.00
6660-59-20-00	Receptionist	71,532.87	68,472.06
6661-50-20-00	Receptionist - OT	0.00	510.00
6661-59-20-00	Receptionist - OT	3,389.84	3,397.82
6662-59-20-00	Receptionist - Shift	901.38	1,077.71
6663-59-20-00	Receptionist - Vacation	6,343.81	6,674.90
6665-59-20-00	Receptionist - Holiday	1,676.87	1,639.39
6666-59-20-00	Receptionist - Bonus	175.81	2,460.00
6667-59-20-00	Receptionist - Orientation	0.00	288.00
6668-59-20-00	Receptionist - Other	8.06	193.27
<b>Subtotal : None</b>		<b>270,085.41</b>	<b>275,377.40</b>
<b>Total [S3L2.7C1] Clerical Staff Salaries</b>		<b>270,085.41</b>	<b>275,377.40</b>

**Group : [S3L2.10C1] Clerical Staff Purchased Service**

**Subgroup : None**

7620-50-20-00	Purchased Services - Finance	71,529.72	69,446.40
7620-55-20-00	Purchased Services - Finance	555.45	444.90
7630-50-20-00	Purchased Services - Revenue Cycle	34,093.08	33,100.08
7630-55-20-00	Purchased Services - Revenue Cycle	351.00	0.00
<b>Subtotal : None</b>		<b>106,529.25</b>	<b>102,991.38</b>
<b>Total [S3L2.10C1] Clerical Staff Purchased Service</b>		<b>106,529.25</b>	<b>102,991.38</b>

**Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services**

**Subgroup : None**

7650-50-20-00	Purchased Services - IT	190,558.77	130,133.95
7650-58-20-00	Purchased Services - IT	417.94	0.00
8052-50-20-00	Data Services	0.00	92.97
8052-52-20-00	Data Services	11,157.50	0.00
8052-58-20-00	Data Services	51,117.36	56,019.09
<b>Subtotal : None</b>		<b>253,251.57</b>	<b>186,246.01</b>
<b>Total [S3L2.11C1] Electronic Data Processing, Payroll &amp; Bookkeeping S</b>		<b>253,251.57</b>	<b>186,246.01</b>

**Group : [S3L2.12C1] Office Supplies**

**Subgroup : None**

7818-16-20-00	Supplies - Staff Development	0.00	111.72
7818-50-20-00	Supplies - Staff Development	1,587.45	0.00
7826-50-20-00	Supplies - Social Services	0.00	276.00
7828-50-20-00	Supplies - Medical Records	505.21	0.00
7908-58-20-00	Minor Equipment	0.00	490.89
7908-59-20-00	Minor Equipment	0.00	223.97
8040-50-20-00	Office Supplies	12,671.10	11,853.97
8040-57-20-00	Office Supplies	0.00	101.46
8042-50-20-00	Office Supplies - Bank Fees	52.70	92.27
8042-55-20-00	Office Supplies - Bank Fees	843.18	1,526.18
8042-59-20-00	Office Supplies - Bank Fees	0.00	4.10
8044-30-20-00	Office Supplies - Copier	0.00	64.99
8044-50-20-00	Office Supplies - Copier	9,224.53	3,842.86
8046-50-20-00	Office Supplies - postage	2,743.10	2,414.00
8052-59-20-00	Data Services	205.98	3,805.00
8054-58-20-00	Data Services - software fees	0.00	362.25
8054-59-20-00	Data Services - software fees	0.00	330.10
<b>Subtotal : None</b>		<b>27,833.25</b>	<b>25,499.76</b>
<b>Total [S3L2.12C1] Office Supplies</b>		<b>27,833.25</b>	<b>25,499.76</b>

**Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)**

**Subgroup : None**

7960-30-20-00	Communications	0.00	200.00
7960-59-20-00	Communications	59,227.83	58,980.43
7962-50-20-00	Communications - Cell Phones	0.00	79.99
7962-59-20-00	Communications - Cell Phones	1,008.99	3,530.32
7964-31-20-00	Cable	6,389.86	8,628.07
7964-59-20-00	Cable	8,908.20	5,918.60
<b>Subtotal : None</b>		<b>75,534.88</b>	<b>77,337.41</b>
<b>Total [S3L2.13C1] Telecommunications (e.g. Internet &amp; Phone)</b>		<b>75,534.88</b>	<b>77,337.41</b>

**Group : [S3L2.15C1] Travel, Conventions & Meetings**

**Subgroup : None**

8060-10-20-10	Travel and Entertainment	124.06	0.00
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8060-50-20-00	Travel and Entertainment	292.80	1,182.11
8064-50-20-00	Travel - Transportation	(131.49)	0.00
8066-50-20-00	Travel - Meals	0.00	70.00
8068-10-20-10	Conferences and seminars	250.00	0.00
8068-16-20-00	Conferences and seminars	250.00	0.00
8068-50-20-00	Conferences and seminars	1,040.00	270.00
<b>Subtotal : None</b>		<b>1,825.37</b>	<b>1,522.11</b>
<b>Total [S3L2.15C1]</b>	<b>Travel, Conventions &amp; Meetings</b>	<b>1,825.37</b>	<b>1,522.11</b>

<b>Group : [S3L2.16C1]</b>	<b>Advertising: Help Wanted</b>		
<b>Subgroup : None</b>			
8150-57-20-00	Advertising - Help Wanted	87,779.46	90,580.90
8151-57-20-00	Advertising - Employee Recruitment	24,636.54	0.00
<b>Subtotal : None</b>		<b>112,416.00</b>	<b>90,580.90</b>
<b>Total [S3L2.16C1]</b>	<b>Advertising: Help Wanted</b>	<b>112,416.00</b>	<b>90,580.90</b>

<b>Group : [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Related Portion</b>		
<b>Subgroup : None</b>			
8050-00-20-00	Dues, Subscriptions and Licenses	0.00	1,218.75
8050-21-20-00	Dues, Subscriptions and Licenses	294.22	614.26
8050-30-20-00	Dues, Subscriptions and Licenses	1,754.40	1,806.00
8050-40-20-00	Dues, Subscriptions and Licenses	0.00	398.20
8050-50-20-00	Dues, Subscriptions and Licenses	11,009.85	8,826.32
8050-57-20-00	Dues, Subscriptions and Licenses	99.99	0.00
<b>Subtotal : None</b>		<b>13,158.46</b>	<b>12,863.53</b>
<b>Total [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Related Portion</b>	<b>13,158.46</b>	<b>12,863.53</b>

<b>Group : [S3L2.19C1]</b>	<b>Accounting Services (not related to Appeals)</b>		
<b>Subgroup : None</b>			
8004-50-20-00	Accounting and Audit Fees	10,052.00	4,410.00
8004-55-20-00	Accounting and Audit Fees	19,082.98	20,413.59
<b>Subtotal : None</b>		<b>29,134.98</b>	<b>24,823.59</b>
<b>Total [S3L2.19C1]</b>	<b>Accounting Services (not related to Appeals)</b>	<b>29,134.98</b>	<b>24,823.59</b>

<b>Group : [S3L2.20C1]</b>	<b>Insurance: Malpractice &amp; General Liability</b>		
<b>Subgroup : None</b>			
8030-00-20-00	Insurance - General	(9,858.34)	550.44
8030-50-20-00	Insurance - General	43,950.95	26,996.76
8034-50-20-00	Insurance - Professional	78,896.02	34,664.72
<b>Subtotal : None</b>		<b>112,988.63</b>	<b>62,211.92</b>
<b>Total [S3L2.20C1]</b>	<b>Insurance: Malpractice &amp; General Liability</b>	<b>112,988.63</b>	<b>62,211.92</b>

<b>Group : [S3L2.22C1]</b>	<b>Other A &amp; G Expenses</b>		
<b>Subgroup : None</b>			
7440-10-20-00	Purchased Services - Nursing Other	449.75	0.00
7699-50-20-00	Purchased Services - Other	1,027.35	365.40
8000-50-20-00	Consulting Fees	49,299.95	35,217.84
8154-40-20-00	Barber and Beauty Supplies	0.00	26.16
8154-84-20-00	Barber and Beauty Supplies	32.29	32.40
8157-30-20-00	Miscellaneous Expenses	1,027.11	0.00
<b>Subtotal : None</b>		<b>51,836.45</b>	<b>35,641.80</b>
<b>Total [S3L2.22C1]</b>	<b>Other A &amp; G Expenses</b>	<b>51,836.45</b>	<b>35,641.80</b>

<b>Group : [S3L2B.1C1]</b>	<b>Advertising Marketing</b>		
<b>Subgroup : None</b>			
8152-21-20-00	Advertising / Public Relations	227.43	0.00
8152-52-20-00	Advertising / Public Relations	51,073.88	71,753.81
<b>Subtotal : None</b>		<b>51,301.31</b>	<b>71,753.81</b>
<b>Total [S3L2B.1C1]</b>	<b>Advertising Marketing</b>	<b>51,301.31</b>	<b>71,753.81</b>

<b>Group : [S3L2B.2C1]</b>	<b>Licenses &amp; Dues Not Patient Related to Resident Care</b>		
<b>Subgroup : None</b>			
8400-50-20-00	Affiliate Dues	157,359.24	152,745.36
<b>Subtotal : None</b>		<b>157,359.24</b>	<b>152,745.36</b>
<b>Total [S3L2B.2C1]</b>	<b>Licenses &amp; Dues Not Patient Related to Resident Care</b>	<b>157,359.24</b>	<b>152,745.36</b>

<b>Group : [S3L2B.6C1]</b>	<b>Legal: Other</b>		
<b>Subgroup : None</b>			
8002-50-20-00	Legal Services	1,545.00	2,957.50
8002-55-20-00	Legal Services	452.13	1,277.00
<b>Subtotal : None</b>		<b>1,997.13</b>	<b>4,234.50</b>
<b>Total [S3L2B.6C1]</b>	<b>Legal: Other</b>	<b>1,997.13</b>	<b>4,234.50</b>

<b>Group : [S3L2B.11C1]</b>	<b>Fines, Late Fees, Penalties including Interest</b>		
<b>Subgroup : None</b>			
8159-00-20-00	Fines and Penalties	0.00	4,910.00
8159-31-20-00	Fines and Penalties	0.00	142.80
8159-50-20-00	Fines and Penalties	16,627.17	12,872.70
8159-52-20-00	Fines and Penalties	0.00	80.00
8159-59-20-00	Fines and Penalties	52.00	536.48
<b>Subtotal : None</b>		<b>16,679.17</b>	<b>18,541.98</b>
<b>Total [S3L2B.11C1]</b>	<b>Fines, Late Fees, Penalties including Interest</b>	<b>16,679.17</b>	<b>18,541.98</b>

<b>Group : [S3L2B.12C1]</b>	<b>State &amp; Federal Income Taxes</b>		
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<b>Subgroup : None</b>			
8580-50-20-00	Federal Income Tax	500.00	500.00
<b>Subtotal : None</b>		<b>500.00</b>	<b>500.00</b>
<b>Total [S3L2B.12C1] State &amp; Federal Income Taxes</b>		<b>500.00</b>	<b>500.00</b>

**Group : [S3L2B.14C1] Bad Debt Expenses**

<b>Subgroup : None</b>			
5410-00-20-10	Bad Debt Write Offs, Skilled Medicare	4.88	3.60
5450-00-20-50	Bad Debt Write Offs, Private	68,564.33	75,889.00
5481-00-20-81	Bad Debt Write Offs, Managed Care Part B	1,035.67	0.00
<b>Subtotal : None</b>		<b>69,604.88</b>	<b>75,892.60</b>
<b>Total [S3L2B.14C1] Bad Debt Expenses</b>		<b>69,604.88</b>	<b>75,892.60</b>

**Group : [S3L2B.15C1] User Fee Assessment**

<b>Subgroup : None</b>			
8100-32-20-00	Bed Tax Fee	488,749.61	413,939.65
<b>Subtotal : None</b>		<b>488,749.61</b>	<b>413,939.65</b>
<b>Total [S3L2B.15C1] User Fee Assessment</b>		<b>488,749.61</b>	<b>413,939.65</b>

**Group : [S3L2B.16C1] Other Non Allowable A&G Expenses**

<b>Subgroup : [S3L2B.16C1] Misc Expenses</b>			
8157-00-00-00	Miscellaneous Expenses	0.00	4,709.96
8157-00-20-00	Miscellaneous Expenses	2,177.33	6,488.09
8157-50-20-00	Miscellaneous Expenses	1,804.83	69.43
8158-00-20-00	Miscellaneous Expenses - gifts and decorations	383.83	976.46
8158-21-20-00	Miscellaneous Expenses - gifts and decorations	0.00	127.50
8158-50-20-00	Miscellaneous Expenses - gifts and decorations	2,659.82	0.00
8158-57-20-00	Miscellaneous Expenses - gifts and decorations	0.00	60.00
<b>Subtotal [S3L2B.16C1] Misc Expenses</b>		<b>7,025.81</b>	<b>12,431.44</b>

**Subgroup : [S3L2B.16C1] Donations Expense**

9460-90-20-00	Donation Expenses	10,316.89	0.00
9460-90-90-00	Donation Expenses	0.00	1,489.64
<b>Subtotal [S3L2B.16C1] Donations Expense</b>		<b>10,316.89</b>	<b>1,489.64</b>

<b>Total [S3L2B.16C1] Other Non Allowable A&amp;G Expenses</b>		<b>17,342.70</b>	<b>13,921.08</b>
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**Group : [S3L3.1C1] Staff Development Coordinator Salaries**

<b>Subgroup : None</b>			
6210-10-20-00	Staff Development	2,939.20	0.00
6210-11-20-00	Staff Development	0.00	1,280.00
6210-16-20-00	Staff Development	60,934.55	41,589.56
<b>Subtotal : None</b>		<b>63,873.75</b>	<b>42,869.56</b>
<b>Total [S3L3.1C1] Staff Development Coordinator Salaries</b>		<b>63,873.75</b>	<b>42,869.56</b>

**Group : [S3L3.5C1] Plant Operations: Salaires**

<b>Subgroup : None</b>			
6900-30-20-00	Plant Operations Director	66,625.83	62,069.12
6910-30-20-00	Plant Operations Staff	0.00	28.50
<b>Subtotal : None</b>		<b>66,625.83</b>	<b>62,097.62</b>
<b>Total [S3L3.5C1] Plant Operations: Salaires</b>		<b>66,625.83</b>	<b>62,097.62</b>

**Group : [S3L3.8C1] Plant Operations: Purchased Service**

<b>Subgroup : None</b>			
7670-00-00-00	Purchased Services - Maintenance	0.00	1,027.29
7670-10-20-00	Purchased Services - Maintenance	350.00	0.00
7670-30-20-00	Purchased Services - Maintenance	43,591.86	38,710.53
7670-40-20-00	Purchased Services - Maintenance	630.00	0.00
7670-44-20-00	Purchased Services - Maintenance	275.00	0.00
7670-50-20-00	Purchased Services - Maintenance	3,349.56	7,089.88
7906-30-20-00	Grounds Maintenance	12,715.00	12,927.50
7908-30-20-00	Minor Equipment	5,463.44	7,374.51
7908-40-20-00	Minor Equipment	600.73	0.00
7908-50-20-00	Minor Equipment	273.41	2,672.66
7910-30-20-00	Snow and weather related maintenance	12,075.00	12,410.00
7956-30-20-00	Trash	(2,054.00)	2,054.00
7956-31-20-00	Trash	23,563.18	25,670.48
7958-10-20-00	Hazardous Waste	87.29	0.00
7958-31-20-00	Hazardous Waste	5,721.49	5,041.53
7958-43-20-00	Hazardous Waste	503.20	133.90
<b>Subtotal : None</b>		<b>107,145.16</b>	<b>115,112.28</b>
<b>Total [S3L3.8C1] Plant Operations: Purchased Service</b>		<b>107,145.16</b>	<b>115,112.28</b>

**Group : [S3L3.9C1] Plant Operations: Supplies & Expenses**

<b>Subgroup : None</b>			
7842-30-20-00	Supplies - Pest Control	2,926.82	2,394.91
7900-20-20-00	Repairs and Maintenance	0.00	661.15
7908-00-00-00	Minor Equipment	0.00	142.90
7908-00-20-00	Minor Equipment	572.00	3,926.72
<b>Subtotal : None</b>		<b>3,498.82</b>	<b>7,125.68</b>
<b>Total [S3L3.9C1] Plant Operations: Supplies &amp; Expenses</b>		<b>3,498.82</b>	<b>7,125.68</b>

**Group : [S3L3.10C1] Plant Operatins: Utilities**

**Subgroup : None**

7950-00-00-00	Heat, Light and Power	0.00	1,237.86
7950-31-20-00	Heat, Light and Power	65,204.06	59,760.86
7952-31-20-00	Gas	39,492.06	36,715.83
7954-31-20-00	Water and Sewer	53,556.18	55,553.03
<b>Subtotal : None</b>		<b>158,252.30</b>	<b>153,267.58</b>
<b>Total [S3L3.10C1]</b>	<b>Plant Operatins: Utilities</b>	<b>158,252.30</b>	<b>153,267.58</b>

<b>Group : [S3L3.11C1]</b>	<b>Plant Operatins: Repairs</b>		
<b>Subgroup : None</b>			
7900-30-20-00	Repairs and Maintenance	15,996.40	16,441.99
<b>Subtotal : None</b>		<b>15,996.40</b>	<b>16,441.99</b>
<b>Total [S3L3.11C1]</b>	<b>Plant Operatins: Repairs</b>	<b>15,996.40</b>	<b>16,441.99</b>

<b>Group : [S3L3.13C1]</b>	<b>Dietician: Salaries</b>		
<b>Subgroup : None</b>			
6800-40-20-00	Dietician	29,950.58	28,539.18
<b>Subtotal : None</b>		<b>29,950.58</b>	<b>28,539.18</b>
<b>Total [S3L3.13C1]</b>	<b>Dietician: Salaries</b>	<b>29,950.58</b>	<b>28,539.18</b>

<b>Group : [S3L3.18C1]</b>	<b>Dietary: Salaries</b>		
<b>Subgroup : None</b>			
6810-40-20-00	Dining Director	69,079.42	66,012.71
6820-21-20-00	Dining Personnel	0.00	67.80
6820-40-20-00	Dining Personnel	156,818.46	163,883.29
6821-21-20-00	Dining Personnel - OT	0.00	17.19
6821-40-20-00	Dining Personnel - OT	4,289.11	4,861.93
6822-21-20-00	Dining Personnel - Shift	0.00	8.00
6822-40-20-00	Dining Personnel - Shift	3,106.55	2,631.22
6823-40-20-00	Dining Personnel - Vacation	11,563.63	10,288.80
6824-40-20-00	Dining Personnel - Sick	(3,343.56)	4,238.84
6825-40-20-00	Dining Personnel - Holiday	4,380.91	3,574.50
6826-40-20-00	Dining Personnel - Bonus	3,458.63	7,590.61
6826-40-20-19	Dining Personnel - Bonus	0.00	(3,875.00)
6827-40-20-00	Dining Personnel - Orientation	1,751.86	1,936.65
6828-40-20-00	Dining Personnel - Other	120.00	47.55
6830-40-20-00	Dining Cook	77,512.71	52,058.68
6831-40-20-00	Dining Cook - OT	2,826.94	1,767.81
6832-40-20-00	Dining Cook - Shift	739.49	453.04
6833-40-20-00	Dining Cook - Vacation	13,447.27	4,248.01
6835-40-20-00	Dining Cook - Holiday	1,616.21	762.42
6836-40-20-00	Dining Cook - Bonus	1,147.85	1,888.21
6837-40-20-00	Dining Cook - Orientation	(125.38)	605.63
6838-40-20-00	Dining Cook - Other	0.00	21.25
<b>Subtotal : None</b>		<b>348,390.10</b>	<b>323,089.14</b>
<b>Total [S3L3.18C1]</b>	<b>Dietary: Salaries</b>	<b>348,390.10</b>	<b>323,089.14</b>

<b>Group : [S3L3.21C1]</b>	<b>Dietary: Food</b>		
<b>Subgroup : None</b>			
7850-40-20-00	Food	204,144.25	200,536.72
7850-50-20-00	Food	20.75	0.00
7860-40-20-00	Dining - other departments	138.34	167.20
7866-10-20-00	Food - Supplements	323.01	160.39
7866-40-20-00	Food - Supplements	20,581.60	16,071.12
7866-40-20-10	Food - Supplements	0.00	61.86
<b>Subtotal : None</b>		<b>225,207.95</b>	<b>216,997.29</b>
<b>Total [S3L3.21C1]</b>	<b>Dietary: Food</b>	<b>225,207.95</b>	<b>216,997.29</b>

<b>Group : [S3L3.22C1]</b>	<b>Dietary: Purchased Service</b>		
<b>Subgroup : None</b>			
7640-40-20-00	Purchased Services - Dining	11,074.39	6,958.18
<b>Subtotal : None</b>		<b>11,074.39</b>	<b>6,958.18</b>
<b>Total [S3L3.22C1]</b>	<b>Dietary: Purchased Service</b>	<b>11,074.39</b>	<b>6,958.18</b>

<b>Group : [S3L3.23C1]</b>	<b>Dietary: Supplies &amp; Expenses</b>		
<b>Subgroup : None</b>			
7870-40-20-00	Supplies - Dining	29,940.75	27,793.94
7874-40-20-00	Supplies - Dining - Tableware	3,294.49	4,763.17
<b>Subtotal : None</b>		<b>33,235.24</b>	<b>32,557.11</b>
<b>Total [S3L3.23C1]</b>	<b>Dietary: Supplies &amp; Expenses</b>	<b>33,235.24</b>	<b>32,557.11</b>

<b>Group : [S3L3.24C1]</b>	<b>Housekeeping / Laundry: Salaries</b>		
<b>Subgroup : [S3L3.24C]Housekeeping Salries</b>			
6850-43-20-00	Housekeeping / Laundry Director	48,438.27	47,263.45
6852-43-20-00	Housekeeping / Laundry Director - Shift	42.25	56.43
6852-44-20-00	Housekeeping / Laundry Director - Shift	0.00	1.88
6853-43-20-00	Housekeeping / Laundry Director - Vacation	12,989.15	(2,961.01)
6854-43-20-00	Housekeeping / Laundry Director - Sick	(6,815.77)	6,815.77
6855-43-20-00	Housekeeping / Laundry Director - Holiday	384.80	192.40
6856-43-20-00	Housekeeping / Laundry Director - Bonus	76.44	150.00
6860-43-20-00	Housekeeping Staff	117,591.68	103,825.46
6861-43-20-00	Housekeeping Staff - OT	3,223.46	1,783.98
6862-43-20-00	Housekeeping Staff - Shift	2,232.15	2,219.04
6863-43-20-00	Housekeeping Staff - Vacation	12,491.40	13,017.89
6865-43-20-00	Housekeeping Staff - Holiday	2,644.59	1,921.90

6866-43-20-00	Housekeeping Staff - Bonus	1,500.72	5,220.00
6867-43-20-00	Housekeeping Staff - Orientation	1,521.25	273.50
6868-43-20-00	Housekeeping Staff - Other	671.03	360.00
<b>Subtotal [S3L3.24C1A]Housekeeping Salries</b>		<b>196,991.42</b>	<b>180,140.69</b>

**Subgroup : [S3L3.24C]Laundry Salaries**

6870-43-20-00	Laundry Staff	0.00	7,530.21
6870-44-20-00	Laundry Staff	74,490.55	64,496.51
6871-43-20-00	Laundry Staff - OT	0.00	416.11
6871-44-20-00	Laundry Staff - OT	2,380.36	1,210.12
6872-43-20-00	Laundry Staff - Shift	0.00	137.18
6872-44-20-00	Laundry Staff - Shift	1,517.43	1,812.21
6873-44-20-00	Laundry Staff - Vacation	6,583.28	10,080.50
6875-44-20-00	Laundry Staff - Holiday	1,809.10	1,466.67
6876-44-20-00	Laundry Staff - Bonus	142.77	2,300.00
6877-44-20-00	Laundry Staff - Orientation	0.00	453.75
6878-44-20-00	Laundry Staff - Other	192.58	0.00
<b>Subtotal [S3L3.24C1B]Laundry Salaries</b>		<b>87,116.07</b>	<b>89,903.26</b>

<b>Total [S3L3.24C1]</b>	<b>Housekeeping / Laundry: Salaries</b>	<b>284,107.49</b>	<b>270,043.95</b>
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**Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense**

**Subgroup : [S3L3.28C]Housekeeping Supplies & Expenses**

7840-40-20-00	Supplies - Housekeeping	0.00	191.99
7840-43-20-00	Supplies - Housekeeping	29,678.01	31,831.10
7840-44-20-00	Supplies - Housekeeping	0.00	508.06
7840-50-20-00	Supplies - Housekeeping	(9.00)	0.00
<b>Subtotal [S3L3.28C1A]Housekeeping Supplies &amp; Expenses</b>		<b>29,669.01</b>	<b>32,531.15</b>

**Subgroup : [S3L3.28C]Laundry Supplies & Expense**

7844-30-20-00	Supplies - Laundry	30.00	0.00
7844-44-20-00	Supplies - Laundry	11,373.41	6,201.67
7844-50-20-00	Supplies - Laundry	243.98	0.00
<b>Subtotal [S3L3.28C1B]Laundry Supplies &amp; Expense</b>		<b>11,647.39</b>	<b>6,201.67</b>

<b>Total [S3L3.28C1]</b>	<b>Housekeeping / Laundry: Supplies &amp; Expense</b>	<b>41,316.40</b>	<b>38,732.82</b>
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**Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding**

**Subgroup : None**

7846-44-20-00	Supplies - Linen	9,038.65	10,974.85
<b>Subtotal : None</b>		<b>9,038.65</b>	<b>10,974.85</b>
<b>Total [S3L3.29C1]</b>	<b>Housekeepong / Laundry: Linen &amp; Bedding</b>	<b>9,038.65</b>	<b>10,974.85</b>

**Group : [S3L3.31C1] Quality Assurance (QA) Professional: Salaires**

**Subgroup : None**

6190-10-20-00	Quality Assurance	0.00	140.00
6190-11-20-00	Quality Assurance	0.00	8,107.50
6190-14-20-00	Quality Assurance	0.00	610.00
6192-11-20-00	Quality Assurance - Shift	0.00	74.89
6192-14-20-00	Quality Assurance - Shift	0.00	4.50
6196-11-20-00	Quality Assurance - Bonus	0.00	582.83
<b>Subtotal : None</b>		<b>0.00</b>	<b>9,519.72</b>
<b>Total [S3L3.31C1]</b>	<b>Quality Assurance (QA) Professional: Salaires</b>	<b>0.00</b>	<b>9,519.72</b>

**Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries**

**Subgroup : None**

6390-11-20-00	Nursing Clerical	50,083.79	49,760.18
6391-11-20-00	Nursing Clerical - OT	1,347.01	1,564.69
6392-11-20-00	Nursing Clerical - Shift	162.34	76.20
6393-11-20-00	Nursing Clerical - Vacation	8,100.51	879.75
6393-11-20-20	Nursing Clerical - Vacation	(2,927.40)	2,927.40
6395-11-20-00	Nursing Clerical - Holiday	404.60	146.40
6396-11-20-00	Nursing Clerical - Bonus	186.70	1,200.00
6397-11-20-00	Nursing Clerical - Orientation	675.00	0.00
<b>Subtotal : None</b>		<b>58,032.55</b>	<b>56,554.62</b>
<b>Total [S3L3.36C1]</b>	<b>Unit Clerks &amp; Medical Records: Salaries</b>	<b>58,032.55</b>	<b>56,554.62</b>

**Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries**

**Subgroup : [S3L3.40C]MDS Salaries**

6140-11-20-00	MDS - RN	6,453.89	72,187.22
6141-11-20-00	MDS - RN - OT	120.26	131.25
6142-11-20-00	MDS - RN - Shift	114.54	48.93
6143-11-20-00	MDS - RN - Vacation	336.00	9,756.70
6144-11-20-00	MDS - RN - Sick	240.00	0.00
6145-11-20-00	MDS - RN - Holiday	232.50	262.50
6146-11-20-00	MDS - RN - Bonus	38.21	150.00
6148-11-20-00	MDS - RN - Other	568.79	0.00
6150-11-20-00	MDS - LPN	77,913.60	0.00
6153-11-20-00	MDS - LPN - Vacation	9,487.97	0.00
6156-11-20-00	MDS - LPN - Bonus	1,276.87	0.00
<b>Subtotal [S3L3.40C1B]MDS Salaries</b>		<b>96,782.63</b>	<b>82,536.60</b>

<b>Total [S3L3.40C1]</b>	<b>Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse</b>	<b>96,782.63</b>	<b>82,536.60</b>
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**Group : [S3L3.48C1] Social Service Worker: Salaries**

Subgroup : None			
6450-22-20-00	Pastoral Care	749.67	1,801.59
6450-59-20-00	Pastoral Care	0.00	15.79
6450-91-20-00	Pastoral Care	0.00	150.01
6460-20-20-00	Social Services	71,039.82	68,137.11
6463-20-20-00	Social Services - Vacation	21,256.21	1,075.10
6464-20-20-00	Social Services - Sick	(9,761.60)	9,761.60
6465-20-20-00	Social Services - Holiday	592.96	296.48
6466-20-20-00	Social Services - Bonus	76.87	150.00
Subtotal : None		83,953.93	81,387.68
Total [S3L3.48C1] Social Service Worker: Salaries		83,953.93	81,387.68

Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
7480-20-20-00	Purchased Services - Social Services	4,360.00	3,820.00
Subtotal : None		4,360.00	3,820.00
Total [S3L3.51C1] Social Service Worker: Purchased Service		4,360.00	3,820.00

Group : [S3L3.59C1] Indirect Restorative Therapy: Consultants			
Subgroup : None			
7320-010.01	INDIRECT THERAPY CONSULTANTS	116,975.80	120,710.00
Subtotal : None		116,975.80	120,710.00
Total [S3L3.59C1] Indirect Restorative Therapy: Consultants		116,975.80	120,710.00

Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
7500-14-20-10	Purchased Services - Physical Therapy	87,574.60	119,048.94
7500-14-20-11	Purchased Services - Physical Therapy	8,087.83	9,442.68
7500-14-20-30	Purchased Services - Physical Therapy	2,353.00	350.80
7500-14-20-41	Purchased Services - Physical Therapy	1,394.77	363.40
7500-14-20-50	Purchased Services - Physical Therapy	1,296.00	3,477.46
7500-14-20-80	Purchased Services - Physical Therapy	102,890.80	68,472.24
7510-14-20-10	Purchased Services - Occupational Therapy	84,138.31	118,537.52
7510-14-20-11	Purchased Services - Occupational Therapy	9,212.67	12,442.40
7510-14-20-30	Purchased Services - Occupational Therapy	130.00	0.00
7510-14-20-41	Purchased Services - Occupational Therapy	190.00	0.00
7510-14-20-50	Purchased Services - Occupational Therapy	0.00	(608.73)
7510-14-20-80	Purchased Services - Occupational Therapy	44,458.02	30,148.02
7520-14-20-10	Purchased Services - Speech Therapy	(3,085.21)	(76.61)
7520-14-20-11	Purchased Services - Speech Therapy	748.66	1,318.40
7520-14-20-30	Purchased Services - Speech Therapy	1,640.00	61.80
7520-14-20-40	Purchased Services - Speech Therapy	0.00	(370.56)
7520-14-20-41	Purchased Services - Speech Therapy	150.00	169.95
7520-14-20-50	Purchased Services - Speech Therapy	0.00	303.85
7520-14-20-80	Purchased Services - Speech Therapy	46,922.55	6,556.72
Subtotal : None		388,102.00	369,638.28
Total [S3L3.62C1] Direct Restorative Therapy: Consultants		388,102.00	369,638.28

Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
6480-21-20-00	Activities Director	54,847.02	53,090.07
6483-21-20-00	Activities Director - Vacation	13,221.66	11,249.15
6484-21-20-00	Activities Director - Sick	(4,213.74)	4,213.74
6485-21-20-00	Activities Director - Holiday	504.64	252.32
6486-21-20-00	Activities Director - Bonus	71.41	150.00
6490-21-20-00	Activities Staff	84,586.96	75,412.47
6491-21-20-00	Activities Staff - OT	1,763.85	966.28
6492-21-20-00	Activities Staff - Shift	895.84	1,940.59
6493-21-20-00	Activities Staff - Vacation	11,870.36	3,205.88
6495-21-20-00	Activities Staff - Holiday	1,740.72	1,016.20
6496-21-20-00	Activities Staff - Bonus	733.91	2,727.66
6497-21-20-00	Activities Staff - Orientation	115.50	102.14
6498-21-20-00	Activities Staff - Other	65.28	0.00
Subtotal : None		166,203.41	154,326.50
Total [S3L3.64C1] Recreational Therapy/Activities: Salaries		166,203.41	154,326.50

Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
7460-22-20-00	Purchased Services - Pastoral Care	220.00	0.00
7470-21-20-00	Purchased Services - Activities	5,965.00	4,857.19
Subtotal : None		6,185.00	4,857.19
Total [S3L3.67C1] Recreational Therapy/Activities: Purchased Service		6,185.00	4,857.19

Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
7822-21-20-00	Supplies - Activities	2,963.17	2,601.14
7824-22-20-00	Supplies - Chapel	18.00	1,000.44
7824-85-20-00	Supplies - Chapel	53.05	0.00
Subtotal : None		3,034.22	3,601.58
Total [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses		3,034.22	3,601.58

<b>Group : [S3L3.78C1] Travel: Motor Vehicle Expense</b>			
<b>Subgroup : None</b>			
7902-30-20-00	Vehicle Gas and Maintenance	698.07	0.00

7904-50-20-00	Transportation Expenses	65.50	0.00
<b>Subtotal : None</b>		<b>763.57</b>	<b>0.00</b>
<b>Total [S3L3.78C1]</b>	<b>Travel: Motor Vehicle Expense</b>	<b>763.57</b>	<b>0.00</b>
<b>Group : [S3L3.82C1]</b>	<b>Physician Services: Medical Director</b>		
<b>Subgroup : None</b>			
7400-11-20-00	Purchased Services - Medical Director	30,000.00	30,000.00
<b>Subtotal : None</b>		<b>30,000.00</b>	<b>30,000.00</b>
<b>Total [S3L3.82C1]</b>	<b>Physician Services: Medical Director</b>	<b>30,000.00</b>	<b>30,000.00</b>
<b>Group : [S3L3.83C1]</b>	<b>Physician Services: Advisory Physician</b>		
<b>Subgroup : None</b>			
7401-10-20-00	Purchased Services - Physician	4,000.00	0.00
<b>Subtotal : None</b>		<b>4,000.00</b>	<b>0.00</b>
<b>Total [S3L3.83C1]</b>	<b>Physician Services: Advisory Physician</b>	<b>4,000.00</b>	<b>0.00</b>
<b>Group : [S3L3.87C1]</b>	<b>Legend Drugs</b>		
<b>Subgroup : None</b>			
7700-10-20-00	Pharmacy (Legend Drugs)	15,127.17	13,785.05
7700-10-20-10	Pharmacy (Legend Drugs)	99,546.42	126,818.47
7700-10-20-20	Pharmacy (Legend Drugs)	7,002.36	19,405.64
7700-10-20-30	Pharmacy (Legend Drugs)	19,154.85	3,880.21
7700-10-20-40	Pharmacy (Legend Drugs)	231.06	168.15
7700-10-20-50	Pharmacy (Legend Drugs)	0.00	150.07
7702-10-20-00	Pharmacy OTC	84.70	0.00
7710-10-20-00	Radiology	6,436.72	(71.41)
7710-10-20-10	Radiology	1,815.50	8,575.58
7720-10-20-00	Laboratory	44.43	1,837.17
7720-10-20-10	Laboratory	7,690.36	9,841.95
7720-10-20-19	Laboratory	0.00	(20,866.15)
7720-10-20-30	Laboratory	0.00	933.00
7720-10-20-50	Laboratory	0.00	564.00
7720-50-20-19	Laboratory	0.00	132,600.00
7730-10-20-00	Oxygen Expenses	10,752.69	9,271.51
7730-10-20-10	Oxygen Expenses	(978.00)	2,808.43
7730-10-20-20	Oxygen Expenses	0.00	134.00
7730-10-20-30	Oxygen Expenses	4,150.25	3,750.00
7730-10-20-41	Oxygen Expenses	0.00	192.00
7730-10-20-50	Oxygen Expenses	1,320.00	2,252.00
7740-10-20-00	Ambulance	11,622.75	162.00
7740-10-20-10	Ambulance	6,614.86	11,991.50
7740-10-20-19	Ambulance	0.00	240.00
7740-10-20-20	Ambulance	0.00	162.75
7740-10-20-30	Ambulance	948.00	984.00
7740-10-20-39	Ambulance	0.00	158.50
7740-10-20-50	Ambulance	1,463.50	2,004.50
7802-10-20-00	Medical Supplies - Non Allowable	11,083.10	13,243.04
7802-10-20-30	Medical Supplies - Non Allowable	630.68	4,717.23
7806-10-20-00	Supplies - Patient Specialty Equipment	300.00	2,927.80
<b>Subtotal : None</b>		<b>205,041.40</b>	<b>352,620.99</b>
<b>Total [S3L3.87C1]</b>	<b>Legend Drugs</b>	<b>205,041.40</b>	<b>352,620.99</b>
<b>Group : [S3L3.89C1]</b>	<b>House Supplies Not Resold</b>		
<b>Subgroup : None</b>			
7800-00-00-00	Medical Supplies - Allowable	0.00	1,293.02
7800-10-20-00	Medical Supplies - Allowable	25,111.98	15,183.33
7802-10-20-19	Medical Supplies - Non Allowable	107.80	0.00
7804-00-30-00	Supplies - Minor Medical Equipment	0.00	147.00
7804-10-20-00	Supplies - Minor Medical Equipment	3,711.49	4,654.76
7804-10-20-19	Supplies - Minor Medical Equipment	0.00	132.00
7804-10-20-20	Supplies - Minor Medical Equipment	0.00	132.00
7804-14-20-00	Supplies - Minor Medical Equipment	0.00	590.24
7808-10-20-00	Supplies - Nursing Non-Medical	8,419.22	8,596.77
7808-10-20-19	Supplies - Nursing Non-Medical	650.52	0.00
7808-30-20-00	Supplies - Nursing Non-Medical	0.00	(141.00)
7808-40-20-00	Supplies - Nursing Non-Medical	1,368.15	0.00
7810-10-20-00	Supplies - Universal Precautions	13,210.35	16,930.54
7810-10-20-19	Supplies - Universal Precautions	3,308.41	1,370.61
7810-40-20-00	Supplies - Universal Precautions	472.00	294.23
7812-10-20-00	Supplies - Enterals	0.00	1,281.41
7814-10-20-00	Supplies - Habilitation	49.95	0.00
7814-14-20-00	Supplies - Habilitation	11,745.48	4,661.20
7814-14-20-30	Supplies - Habilitation	0.00	71.24
7816-10-20-00	Supplies - Incontinence	34,243.95	33,763.09
<b>Subtotal : None</b>		<b>102,399.30</b>	<b>88,960.44</b>
<b>Total [S3L3.89C1]</b>	<b>House Supplies Not Resold</b>	<b>102,399.30</b>	<b>88,960.44</b>
<b>Group : [S3L4.1C1]</b>	<b>Depreciaton</b>		
<b>Subgroup : [S3L4.1C1]</b>	<b>Building Depreciation</b>		
8552-00-20-00	Depreciation - Building	142,249.84	141,592.26
8552-00-20-19	Depreciation - Building	1,227.49	1,227.50
<b>Subtotal [S3L4.1C1A]</b>	<b>Building Depreciation</b>	<b>143,477.33</b>	<b>142,819.76</b>
<b>Subgroup : [S3L4.1C1]</b>	<b>Improvements Depreciation</b>		
8550-00-20-00	Amortization - Land Improvements	9,158.12	8,939.33



8554-00-20-00	Depreciation - Building Improvements	13,378.49	13,315.00
<b>Subtotal [S3L4.1C1B] Improvements Depreciation</b>		<b>22,536.61</b>	<b>22,254.33</b>
<b>Subgroup : [S3L4.1C1] Equipment Depreciation</b>			
8556-00-20-00	Depreciation - Equipment	18,494.81	16,135.89
8556-00-20-19	Depreciation - Equipment	3,439.79	5,053.15
<b>Subtotal [S3L4.1C1C] Equipment Depreciation</b>		<b>21,934.60</b>	<b>21,189.04</b>
<b>Total [S3L4.1C1] Depreciaton</b>		<b>187,948.54</b>	<b>186,263.13</b>
<b>Group : [S3L4.2C1] Long Term Interest Expense SNF-CR</b>			
<b>Subgroup : None</b>			
8504-50-20-00	Interest - Remarketing Expenses	0.00	2,027.10
8514-00-20-00	Interest - Other	114,157.44	117,719.43
<b>Subtotal : None</b>		<b>114,157.44</b>	<b>119,746.53</b>
<b>Total [S3L4.2C1] Long Term Interest Expense SNF-CR</b>		<b>114,157.44</b>	<b>119,746.53</b>
<b>Group : [S3L4.6C1] Building Insurance Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
8032-50-20-00	Insurance - Property and Crime	11,693.77	9,697.35
<b>Subtotal : None</b>		<b>11,693.77</b>	<b>9,697.35</b>
<b>Total [S3L4.6C1] Building Insurance Expense-SNF-CR</b>		<b>11,693.77</b>	<b>9,697.35</b>
<b>Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
8120-10-20-00	Lease and Rent - Equipment	9,674.44	780.00
8120-10-20-30	Lease and Rent - Equipment	1,013.72	0.00
8120-40-20-00	Lease and Rent - Equipment	64.00	0.00
8120-50-20-00	Lease and Rent - Equipment	6,957.66	6,116.25
8120-59-20-00	Lease and Rent - Equipment	0.00	204.84
<b>Subtotal : None</b>		<b>17,709.82</b>	<b>7,101.09</b>
<b>Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR</b>		<b>17,709.82</b>	<b>7,101.09</b>
<b>Group : [CLA-53.01] LA-Group Health/Life</b>			
<b>Subgroup : None</b>			
7110-10-20-00	Benefits - Health Insurance	112,158.74	163,548.61
7110-11-20-00	Benefits - Health Insurance	30,429.24	17,123.63
7110-16-20-00	Benefits - Health Insurance	12,250.98	3,479.74
7110-20-20-00	Benefits - Health Insurance	25,190.38	24,206.28
7110-21-20-00	Benefits - Health Insurance	43,058.85	39,544.38
7110-30-20-00	Benefits - Health Insurance	16,183.82	6,635.72
7110-40-20-00	Benefits - Health Insurance	64,553.08	64,319.90
7110-43-20-00	Benefits - Health Insurance	37,465.21	12,348.23
7110-44-20-00	Benefits - Health Insurance	9,907.56	8,738.04
7110-49-20-00	Benefits - Health Insurance	0.00	125.60
7110-50-10-00	Benefits - Health Insurance	(8,754.86)	0.00
7110-50-20-00	Benefits - Health Insurance	25,296.79	19,413.28
7110-52-20-00	Benefits - Health Insurance	0.00	79.01
7110-55-20-00	Benefits - Health Insurance	20,277.41	18,075.23
7110-57-20-00	Benefits - Health Insurance	9,414.94	7,756.15
7110-59-20-00	Benefits - Health Insurance	18,438.57	11,970.52
7120-10-20-00	Benefits - Dental Insurance	1,202.43	1,728.82
7120-11-20-00	Benefits - Dental Insurance	371.75	196.90
7120-16-20-00	Benefits - Dental Insurance	102.98	19.57
7120-20-20-00	Benefits - Dental Insurance	253.66	208.19
7120-21-20-00	Benefits - Dental Insurance	431.76	386.37
7120-30-20-00	Benefits - Dental Insurance	186.75	55.64
7120-40-20-00	Benefits - Dental Insurance	659.60	508.71
7120-43-20-00	Benefits - Dental Insurance	324.24	110.85
7120-44-20-00	Benefits - Dental Insurance	138.53	105.18
7120-50-20-00	Benefits - Dental Insurance	147.84	110.41
7120-52-20-00	Benefits - Dental Insurance	0.00	0.45
7120-55-20-00	Benefits - Dental Insurance	150.87	121.37
7120-57-20-00	Benefits - Dental Insurance	120.62	510.20
7120-59-20-00	Benefits - Dental Insurance	97.49	41.20
7130-10-20-00	Benefits - Life Insurance	6,248.61	3,426.37
7130-11-20-00	Benefits - Life Insurance	1,529.56	435.78
7130-16-20-00	Benefits - Life Insurance	85.17	22.93
7130-20-20-00	Benefits - Life Insurance	1,736.97	487.67
7130-21-20-00	Benefits - Life Insurance	1,808.75	414.75
7130-30-20-00	Benefits - Life Insurance	489.77	144.37
7130-40-20-00	Benefits - Life Insurance	994.63	357.08
7130-43-20-00	Benefits - Life Insurance	1,619.30	432.11
7130-44-20-00	Benefits - Life Insurance	31.62	92.84
7130-46-20-00	Benefits - Life Insurance	(2.95)	0.00
7130-49-20-00	Benefits - Life Insurance	0.00	0.79
7130-50-20-00	Benefits - Life Insurance	2,809.17	15,082.09
7130-52-20-00	Benefits - Life Insurance	104.01	82.13
7130-55-20-00	Benefits - Life Insurance	(94.83)	72.75
7130-57-20-00	Benefits - Life Insurance	(55.07)	69.42
7130-59-20-00	Benefits - Life Insurance	12.10	(333.79)
<b>Subtotal : None</b>		<b>437,376.04</b>	<b>422,255.47</b>
<b>Total [CLA-53.01] LA-Group Health/Life</b>		<b>437,376.04</b>	<b>422,255.47</b>
<b>Group : [CLA-53.02] LA-Employee Pensions</b>			

<b>Subgroup : None</b>		
7150-10-20-00	Benefits - Pension / Retirement	10,035.18
7150-11-20-00	Benefits - Pension / Retirement	0.00
7150-20-20-00	Benefits - Pension / Retirement	2,328.64
7150-21-20-00	Benefits - Pension / Retirement	2,765.95
7150-30-20-00	Benefits - Pension / Retirement	1,780.17
7150-40-20-00	Benefits - Pension / Retirement	3,425.88
7150-43-20-00	Benefits - Pension / Retirement	1,028.55
7150-44-20-00	Benefits - Pension / Retirement	1,424.82
7150-50-20-00	Benefits - Pension / Retirement	1,573.25
7150-52-20-00	Benefits - Pension / Retirement	1,002.10
7150-55-20-00	Benefits - Pension / Retirement	1,842.88
7150-57-20-00	Benefits - Pension / Retirement	3,305.85
7150-59-20-00	Benefits - Pension / Retirement	5.91
<b>Subtotal : None</b>		<b>30,519.18</b>
<b>Total [CLA-53.02]</b>	<b>LA-Employee Pensions</b>	<b>30,519.18</b>
<b>Group : [CLA-53.03] LA-Employee Benefits</b>		
<b>Subgroup : None</b>		
7170-57-20-00	Benefits - EAP	1,725.59
7171-00-20-00	Benefits - Gifts and Events	1,277.84
7171-50-20-00	Benefits - Gifts and Events	12,428.96
7171-57-20-00	Benefits - Gifts and Events	477.92
7172-50-20-00	Benefits - Onboarding	96.79
7172-57-20-00	Benefits - Onboarding	3,779.84
7172-57-20-19	Benefits - Onboarding	0.00
7175-57-20-00	Benefits - Tuition Reimbursement	725.00
7180-21-20-00	Benefits - Uniforms	0.00
7180-40-20-00	Benefits - Uniforms	397.34
7186-00-20-00	Benefits - Meals	795.33
7186-40-20-00	Benefits - Meals	403.94
7186-50-20-00	Benefits - Meals	5,442.22
7186-57-20-00	Benefits - Meals	0.00
7190-10-20-00	Benefits - Other	100.00
7190-11-20-00	Benefits - Other	0.00
7190-40-20-00	Benefits - Other	400.00
7190-43-20-00	Benefits - Other	600.00
7190-50-20-00	Benefits - Other	35.01
7190-57-20-00	Benefits - Other	7,143.23
7192-10-20-00	Benefits - Staff Development Education	1,154.91
7192-50-20-00	Benefits - Staff Development Education	2,750.00
<b>Subtotal : None</b>		<b>39,733.92</b>
<b>Total [CLA-53.03]</b>	<b>LA-Employee Benefits</b>	<b>39,733.92</b>
<b>Group : [CLA-53.04] LA-Payroll Taxes</b>		
<b>Subgroup : None</b>		
7010-00-00-00	Payroll Taxes - FICA	0.00
7010-10-20-00	Payroll Taxes - FICA	104,708.51
7010-11-20-00	Payroll Taxes - FICA	20,786.94
7010-14-20-00	Payroll Taxes - FICA	0.00
7010-16-20-00	Payroll Taxes - FICA	4,413.85
7010-20-20-00	Payroll Taxes - FICA	5,378.87
7010-21-20-00	Payroll Taxes - FICA	12,082.94
7010-22-20-00	Payroll Taxes - FICA	57.41
7010-30-20-00	Payroll Taxes - FICA	4,585.12
7010-40-20-00	Payroll Taxes - FICA	27,890.74
7010-43-20-00	Payroll Taxes - FICA	14,346.05
7010-44-20-00	Payroll Taxes - FICA	6,447.22
7010-49-20-00	Payroll Taxes - FICA	0.00
7010-50-20-00	Payroll Taxes - FICA	12,160.54
7010-52-20-00	Payroll Taxes - FICA	4,058.71
7010-55-20-00	Payroll Taxes - FICA	4,957.65
7010-57-20-00	Payroll Taxes - FICA	7,899.10
7010-59-20-00	Payroll Taxes - FICA	6,183.24
7010-91-20-00	Payroll Taxes - FICA	0.00
7040-10-20-00	Payroll Taxes - State Unemployment Tax	4,374.50
7040-11-20-00	Payroll Taxes - State Unemployment Tax	870.89
7040-14-20-00	Payroll Taxes - State Unemployment Tax	0.00
7040-16-20-00	Payroll Taxes - State Unemployment Tax	190.36
7040-20-20-00	Payroll Taxes - State Unemployment Tax	247.58
7040-21-20-00	Payroll Taxes - State Unemployment Tax	526.07
7040-22-20-00	Payroll Taxes - State Unemployment Tax	2.35
7040-30-20-00	Payroll Taxes - State Unemployment Tax	200.51
7040-40-20-00	Payroll Taxes - State Unemployment Tax	1,190.97
7040-43-20-00	Payroll Taxes - State Unemployment Tax	606.01
7040-44-20-00	Payroll Taxes - State Unemployment Tax	274.04
7040-49-20-00	Payroll Taxes - State Unemployment Tax	0.00
7040-50-20-00	Payroll Taxes - State Unemployment Tax	510.40
7040-52-20-00	Payroll Taxes - State Unemployment Tax	165.51
7040-55-20-00	Payroll Taxes - State Unemployment Tax	220.79
7040-57-20-00	Payroll Taxes - State Unemployment Tax	196.75
7040-59-20-00	Payroll Taxes - State Unemployment Tax	264.33
7040-91-20-00	Payroll Taxes - State Unemployment Tax	0.00
<b>Subtotal : None</b>		<b>245,797.95</b>
<b>Total [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>	<b>245,797.95</b>

<b>Group : [CLA-53.05] LA-Workers Comp</b>			
<b>Subgroup : None</b>			
7060-57-20-00	Payroll Taxes - Workers Compensation	<u>53,533.44</u>	<u>50,459.25</u>
<b>Subtotal : None</b>		<u><b>53,533.44</b></u>	<u><b>50,459.25</b></u>
<b>Total [CLA-53.05] LA-Workers Comp</b>		<u><b>53,533.44</b></u>	<u><b>50,459.25</b></u>
<b>NET (INCOME) LOSS</b>		<u><b>0.00</b></u>	<u><b>0.00</b></u>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>

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